



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

GUIDE ON APPROVED TOLL MANUFACTURER SCHEME

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Disclaimer

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INTRODUCTION

1. This specific guide is prepared to assist businesses in understanding matters in relation to Goods and Services Tax treatment on Approved Toll Manufacturer Scheme.

Overview of Goods and Services Tax (GST)

2. Goods and Services Tax (GST) is a multi-stage tax on domestic consumption. GST is charged on all taxable supplies of goods and services in Malaysia except those specifically exempted. GST is also charged on importation of goods and services into Malaysia.

3. Payment of tax is made in stages by the intermediaries in the production and distribution process. Although the tax would be paid throughout the production and distribution chain, only the value added at each stage is taxed thus avoiding double taxation.

4. In Malaysia, a person who is registered under the Goods and Services Tax Act 2014 is known as a “registered person”. A registered person is required to charge GST (output tax) on his taxable supply of goods and services made to his customers. He is allowed to claim back any GST incurred on his purchases (input tax) which are inputs to his business. Therefore, the tax itself is not a cost to the intermediaries and does not appear as an expense item in their financial statements.

GENERAL OPERATIONS OF THE INDUSTRY

Overview of Approved Toll Manufacturer Scheme (ATMS)

5. Approved Toll Manufacturer Scheme (ATMS) is a scheme which allows any approved registered person (toll manufacturer) as defined under section 72 of the Goods and Services Tax Act (GST Act) 2014 who meets all the conditions imposed under regulation 91 of the Goods and Services Tax Regulations (GSTR) 2014 to disregard any value added activity (contract services) on the goods belonging to a person who does not belong in Malaysia (overseas principal).

6. Under this scheme, the toll manufacturer will receive goods sent by his overseas principal for treatment or processing. After the treatment, most of the processed goods (at least 80%) must be exported back to the overseas principal or to any other countries as instructed by the overseas principal. The balance (maximum 20%) is allowed to be drop shipped to the local customer of the overseas principal.

GST TREATMENT FOR THE SCHEME

GST treatment on goods imported under ATMS

7. Under normal rules, even though a toll manufacturer is an approved person under ATMS, he is still liable to pay import duties and GST on imported goods at the time of importation. This includes the goods consigned and sent by his overseas principal for the manufacturing process to be performed in Malaysia. However, an approved toll manufacturer is eligible to apply for the Approved Trader Scheme (ATS). Once the approved toll manufacturer becomes an approved person under ATS, the GST on any consigned goods imported will be suspended. For further details, please refer to Guide on Approve Trader Scheme.

GST treatment on value added activities

8. Basically, all types of value added activities that cover any treatment, processing, finishing, assembling and other manufacturing related works on consigned goods of the overseas principal are standard rated as the value added activities are supplies of services made in Malaysia. However, under this scheme such supply of services is disregarded for the purposes of GST. Thus, no output tax is charged on those activities.

GST treatment on delivery of value added goods to overseas principal

9. Generally, all or at least 80% of the finished goods or value added goods must be exported to the overseas principal in his country of origin or to any other countries as may be instructed by the overseas principal. In such a case, there is no GST liability since there was no transfer of ownership during the consignment of goods and the goods still belong to the overseas principal.

GST treatment on delivery of value added goods to the local customer of overseas principal

10. Certain portion (not more than 20% in terms of value or quantity) of value added goods consigned under the ATMS may be drop-shipped in Malaysia to some local customers of the overseas principal. Any delivery of the treated or processed goods by the toll manufacturer to a local customer of an overseas principal is actually a supply made by the overseas principal. In this situation, the overseas principal who does not belong in Malaysia is liable to charge GST on the supply made if he is a registered person. However, since the overseas principal is not a registered person, a 'recipient self-accounting' mechanism is introduced under this scheme.

11. Under the concept of "**recipient self-accounting**", the local customer, irrespective of whether he is registered or not, will account for output tax on the supply made by overseas principal as if he (local customer) had himself supplied the goods in Malaysia in the furtherance of a business. If he is a registered person, he then nets off the output tax payable with the corresponding deemed input tax credits. In this manner, the local customer does not have to pay GST upfront on such receipt of goods from the toll manufacturer.

12. The local customer has to do the "recipient self-accounting" when he receives invoice from the overseas principal or when he makes payment to the principal, whichever is the earlier.

Example 1:

XYZ Sdn. Bhd. is a local customer of an overseas company receives goods from ABC Sdn. Bhd. (toll manufacturer). ABC Sdn. Bhd. issues a delivery order for each consignment of goods send to XYZ Sdn. Bhd. The overseas company will invoice XYZ Sdn. Bhd. on such deliveries.

<u>Date of invoice</u>	<u>Value of transaction</u>
5 th October 2016	RM10, 000.00
10 th October 2016	<u>RM 20,000.00</u>
Total	RM 30,000.00

(Total output tax is RM1,800.00 i.e. 6% of RM30,000.00)

Accounting in GST return by way of “recipient self-accounting” is as follows:

Table 1: GST return for the period 1 October 2016 to 31 October 2016

Particulars of Output Tax/Input Tax	RM
*Output tax	
- <i>Finished goods supplied</i>	RM1,800.00
<u>Less:</u>	
*Input tax	
- <i>Finished goods received</i>	RM1,800.00
Tax payable	(0.00)

[* Assuming there are no other output tax due or input tax claims made in the same tax return (GST-03)]

13. On the other hand, if the local customer is not a registered person, he has to pay GST on such deemed supply made to himself but cannot claim that GST as his input tax credit. In such a situation, the local customer has to declare the GST in a prescribed form (GST-04) and has to make payment not later than the last day of the subsequent month from the month in which the supply is made.

GST treatment on farming out to subcontractors by an approved toll manufacturer

14. In some instances, a toll manufacturer may need to outsource certain manufacturing, value added activities or processes on the consigned goods to other parties. Farming out does not transfer the ownership of the goods to the subcontractor. As such, it is not a supply of goods and the toll manufacturer does not have to account for the output tax on the goods. On the other hand, if the subcontractor is a GST registered person, he has to account for output tax on the value of the services supplied to the toll manufacturer and the toll manufacturer can claim the GST paid as his input tax credit.

GST treatment on goods acquired by toll manufacturer for value added activities

15. A toll manufacturer may acquire goods locally for value added activities. If the goods are acquired under the account of the toll manufacturer, the GST charged on the acquisition can be claimed by him as input tax credit. However, under this scheme, the goods are zero-rated if they are acquired by the toll manufacturer under the account of the overseas principal. The concept of ATMS is illustrated in **Appendix 1**.

GST treatment on raw materials, finished or semi-finished goods damaged, waste and scrap

16. Under certain circumstances, there would be raw materials, semi-finished goods or even finished goods damaged. There would also be waste or scrap resulting from any processing or treatment of goods. If the damaged goods, waste or scrap are sold by an overseas principal to a person in Malaysia, 'recipient self-accounting' is allowed to be done by the buyer for such sale to him. The toll manufacturer has to include the local buyer as the customer of the overseas principal in the ATMS net. In such a case, the sale is not taken into account as part of the 20% maximum quota allowed for local sales of the overseas principal. However, the sales is considered as local sales by the overseas principal other than the local sales under ATMS. If the sales value of such sales is more than RM500,000.00 within a period of 12 months or less, the overseas principal is liable to register for GST and he is automatically no longer eligible to enjoy the facility under the scheme.

17. If the damaged goods or scrap is to be disposed of by means of extermination, approval from GST Division/Branch/Unit which controls the toll manufacturer must be obtained beforehand to ensure the goods are indeed damaged and to be exterminated. This means that the toll manufacturer has to apply manually for the extermination of the goods. The details of the goods that is to be exterminated such as its type, quantity, estimated value and tax needs to be stated in the application and extermination certificate. Please refer to **Appendix 2** for the extermination certificate. This certificate can be downloaded from GST portal. In this case, the application is only applicable to companies without Licensed Manufacturing Warehouse (LMW) status or companies which are not operating in Free Industrial Zone (FIZ).

18. For the toll manufacturers with LMW status or operating in FIZ, a copy of the application and approval letters from the controlling Customs Division need to be forwarded to the controlling GST Division/Branch/Unit. The letter may be forwarded by hand, post or email. Apart from that, a copy of relevant extermination documents such as the extermination certificate, approval letter from other departments such as Department of Environment, Department of Chemistry, Department of Health etc (if necessary), picture of goods to be exterminated and payment receipt from the landfill have to be attached together with the letters to the controlling GST Division/ Branch/ Unit.

ELIGIBLE PERSON FOR THE ATMS

19. Any toll manufacturer who has contract(s) with overseas principal(s) to carry out valued added activities worth RM2 million or more (excluding the cost of raw materials supplied or belonging to the overseas principal) per annum is eligible to apply for the ATMS subject to approval given by the Director General.

CONDITIONS FOR APPROVED TOLL MANUFACTURERS

20. Like any other special schemes, there are conditions imposed as stipulated in the regulation 91 of the GSTR 2014, in which an approved toll manufacturer must strictly adhere to as follows:

(a) Carrying out value added activities for an overseas principal;

A taxable person can apply for the ATMS if he is a toll manufacturer doing value added activities on consigned goods for an overseas principal. He can also apply for ATMS if he is contracted to do such activities but has not yet started. However, he must provide proof on such activities, for example a contract with his overseas principal, when applying for an ATMS status.

(b) Value of services chargeable on value added activities;

The total services chargeable for value added activities for his overseas principal(s) must aggregate to at least RM2 million per annum, excluding the cost of raw materials supplied or belonging to the overseas principal in the course of carrying out the value added activities.

(c) At least 80% of finished goods must be exported;

At least 80% (in term of value or quantity) of the finished goods after undergoing value added activities must be exported by the toll manufacturer. [Export of goods means sending goods out of the federation of Malaysia and its territorial waters, but does not include goods in-transit]. For the purpose of GST, “export” and “in-transit” have the same meaning as defined under section 2 of the Custom Act 1967. (See Example below)

Example 2:

(i) Total value of finished goods (after performing value-added activities) is RM30 million per annum.

(ii) At least RM24 million out of RM30 million of total finished goods (i.e. 80% X RM30 million = RM 24 million) must be exported.

(iii) The balance of finished goods amounting to RM6 million can be drop-shipped to a local customer of the overseas principal.

(d) An approved toll manufacturer must be a GST registered person;

Any person applying for ATMS status must be a GST registered person.

(e) All parties in the supply chain must together apply for ATMS status;

Toll manufacturer is the person who must apply for ATMS but he must provide information of his overseas principal (including written agreement) and local customer(s) of overseas principal when applying for the scheme.

(f) Monthly taxable period;

An approved toll manufacturer must be accounting for GST on monthly basis.

(g) Electronic submission of GST return;

An approved toll manufacturer must submit his monthly GST return through an electronic filing (e-filing).

(h) Maintaining of good accounting and inventory records;

A toll manufacturer under the ATMS must at all times maintain and preserve good accounting and inventory records with respect to raw materials received, stored and manufactured as well as finished goods delivered and exported. The local customer under the ATMS must similarly maintain and preserve good accounting and inventory records at all times with respect to finished goods received and supplied, both locally and overseas.

(i) Maintaining good compliance record with the RMCD;

All approved toll manufacturers must always maintain a good record of compliance on any matter with the RMCD.

(j) Furnishing of security to the Director General (DG) of RMCD; and

Under certain circumstances, an approved toll manufacturer may be required by the DG to furnish security to protect revenue. The security can be in the form of a bank guarantee or a bond or both.

(k) Other Conditions;

The DG may impose additional or revise any condition(s) from time to time as he deems fit. The conditions set here do not preclude or override any other conditions imposed on the toll manufacturer and all the parties in the chain of value added activities. The DG also reserves the rights to reject any application, to review or revoke any approval granted at any time without prior notice to protect revenue as stipulated in regulation 92 of the GSTR 2014.

RESPONSIBILITIES OF AN APPROVED TOLL MANUFACTURER

Record keeping and accounting requirements

21. Both the toll manufacturer and the local customer of the overseas principal who are registered under the ATMS must maintain up to date accounts, original documents and records related to the supplies, receipts and acquisitions of raw materials and finished goods consigned under the scheme at all times. The record must be kept and preserved by the respective parties under the scheme for at least seven years.

22. A good accounting system means maintaining of proper accounts and inventory records for tracking and accounting of raw materials that were acquired or consigned under the ATMS. It also includes proper accounting on work-in-progress, stocks on hand and finished goods supplied to both local and overseas markets. All accounting records must be supported by related original documents and must be kept in accordance with the Principles of Standard Accounting Practices adopted in Malaysia. A good accounting system required of each respective party under the ATMS will be spelt out in the conditions upon approval and must be adhered to at all times.

Approval granted under the scheme

23. Any approval granted under the ATMS is not transferable. Any taxable person (transferee) who purchases business as a going concern and is eligible for ATMS status and wish to enjoy ATMS treatment should apply for ATMS status before the transfer is made. Please refer to the Guide on Transfer of Going Concern.

24. Approval for ATMS status is on a two-yearly basis or for a shorter period, as the case may be. An application for renewal must be made within six months prior to the expiry date of the approval.

Other responsibilities under the ATMS

25. As an approved person under the ATMS, the following must be adhered to:
- (a) Good compliance on any dealings with the RMCD must be maintained at all times. If any law administered by the RMCD is not complied with, ATMS status will be suspended or revoked. Any breach of conditions may result in suspension or revocation of approval under regulation 92 of the GSTR 2014 by the Director General;
 - (b) All deliveries and supplies of consigned goods, including raw materials, made under the ATMS must be properly and sufficiently supported by relevant documents and records. All such documents and records must be made available upon request by GST officer for inspection;
 - (c) Must immediately inform the Director General if there are any discrepancies on the consigned goods and account for GST on such

discrepancies. Any discrepancies in the amount is deemed to be a local supply and GST is to be accounted for by the approved toll manufacturer who is responsible for such discrepancy. The GST payable will be based on the open market value of the value added (finished) goods under consignment and must be accounted for in the taxable period in which the discrepancy is discovered;

- (d) Must immediately notify the RMCD on any change in particulars submitted to RMCD under ATMS.

FREQUENTLY ASKED QUESTIONS

Q1. Can any export made by the local customer be taken into account for the purpose of calculating the 80% export rule?

A1. No, for the purpose of calculating the 80% rule, only consigned goods exported by the toll manufacturer are taken into account.

Treatment on goods and services locally sourced under ATMS

Q2. I am a toll manufacturer under the ATMS and if I urgently need to purchase locally some raw materials and components to perform value added activities, do I still have to pay GST on such purchases?

A2. Yes, you have to pay GST on the locally acquired raw materials and components but you can claim such GST payment as your input tax credits.

Q3. If overseas principal bears the cost of raw materials purchased locally and consigned the goods to the toll manufacturer for value added activities, is there any element of GST on the goods received by local manufacturer?

A3. Local acquisitions of raw materials and components by overseas principal are zero-rated under item 8 First Schedule of the GST (Zero-Rated Supplies) Order 2014 provided they are delivered to the approved toll manufacturer. Under the ATMS, the local supplier will zero rate the acquisition made by the overseas principal.

Q4. What is the GST implication if services acquired by approved toll manufacturer is contracted to and paid by the overseas principal?

A4. If the toll manufacturer has paid the services rendered by the local supplier, he can then claim the GST incurred as his input tax credit. If the overseas principal bear the cost of the services rendered, the supplies made to the overseas principal under the ATMS will be subjected to GST standard rate. Supplies to overseas principal which can be zero-rated only cover raw materials and components.

Treatment on goods imported under ATMS

Q5. Are goods imported under the ATMS including components and raw materials allowed to be suspended from payment of GST on importation?

A5. Yes, GST on goods imported by ATMS approved person can be suspended if the approved person has an ATS approval.

Q6. I am a toll manufacturer approved under the ATMS. If my overseas principal delivers to a machinery for temporary use, do I have to pay GST on such delivery?

A6. It depends on whether the machinery is brought in as temporary import or normal import. If it is brought in as temporary import, GST is given relief under the GST Relief Order 2014, subject to conditions imposed. On the other hand, if it is declared as a normal import, GST is payable on the machinery at the time of import, unless GST is suspended under ATS.

Q7. My overseas principal consigns to me raw materials and ownership of the raw materials remains with him. How do I as the toll manufacturer declare to the RMCD the value on such raw materials?

A7. You or your agent must declare the goods imported in the prescribed declaration form (Customs No.1). You must obtain the information (value) from your overseas principal to make such declaration. However, the Customs assessment officer has the power to reassess the value of the goods for customs purposes.

Delivery of value added goods to overseas principal

Q8. Are treated or processed goods subject to GST on export?

A8. Since the goods belong to the overseas principal there is no supply made by the toll manufacturer.

Q9. Can my overseas principal instruct his freight forwarder in Malaysia to export goods on his (overseas principal) behalf?

A9. Yes, your overseas principal can appoint his freight forwarder to export goods on his behalf but the prescribed form (Customs No.2) must indicate you as the exporter. You can also appoint a registered forwarding agent to declare on your behalf in the prescribed form but you must remain liable and accountable as the principal for any tax or duty due.

Q10. As a toll manufacturer under the ATMS, what is the GST treatment on finished goods delivered to free ports such as Labuan and Langkawi?

A10. Under the GST Act, free ports are classified as Designated Areas (DA). Goods supplied to the DA from Malaysia will be zero-rated. Hence, a toll manufacturer under the ATMS can zero rate the finished goods supplied to the DA.

Supply of value added goods to the local customer of overseas principal under the ATMS

Q11. I am a toll manufacturer under the ATMS. Do I have to account GST on the finished goods delivered to a local customer of my overseas principal?

A11. If the local customer is registered together with you under the ATMS, you need not impose GST on such delivery. The local customer has to account for the GST payable as his output tax and claim that amount as his input tax credit if he is a GST registered person. However, if he is not a registered person, he has to pay GST on the deemed supply made by him.

Q12. Who would be held liable if the local customer of my overseas principal failed to account for output tax on goods delivered to him?

A12. Once the goods are received by the local customer, it is the responsibility of the local customer to account for any output tax due. If the local customer failed to account for any output tax due, the local customer would be liable for any overdue GST.

Q13. I am a local customer of the overseas principal under the ATMS and I am registered under GST. What is the GST implication on finished goods that I received from the toll manufacturer and subsequently supplied to both local and export markets?

A13. If the goods are locally supplied, you have to account for the output tax and issue a tax invoice for the supply. On the other hand, you can zero rate the supplies if the goods are exported.

Q14. As an overseas principal under ATMS, am I allowed to purchase goods 100% locally for value added activities?

A14. No, the overseas principal under ATMS is not allowed to purchase goods (raw materials and components) wholly from the local market. There must be goods consigned from overseas by the overseas principal.

Q15. If goods imported from overseas for repair and subsequently returned, can the toll manufacturer in Malaysia apply for ATMS?

A15. No, repair is not considered as a value added activity and therefore ATMS is not applicable for that. However, temporary importation of goods for repair is given relief under item 15 of the GST (Relief) Order 2014.

Q16. As an approved person under ATMS, do I have to submit any report to GST office?

A16. Yes, you have to prepare monthly report known as Lampiran B – 0 P.T. GST Bil. 2C (please refer to **Appendix 3**) and submit it to the GST office (controlling station) within 15 days after the end of your taxable period. The template of Lampiran B – 0 P.T. GST Bil. 2C can be downloaded from GST portal.

INQUIRY

1. For any inquiries for this guide please contact :

Sector VI

GST Division

Royal Malaysian Customs Department

Level 3 – 7, Block A, Menara Tulus,

No. 22, Persiaran Perdana, Presint 3,

62100 Putrajaya.

Email: gstsector6@customs.gov.my.

FURTHER ASSISTANCE AND INFORMATION ON GST

2. Further information on GST can be obtained from :

(a) GST website : www.gst.customs.gov.my

(b) Customs Call Center:

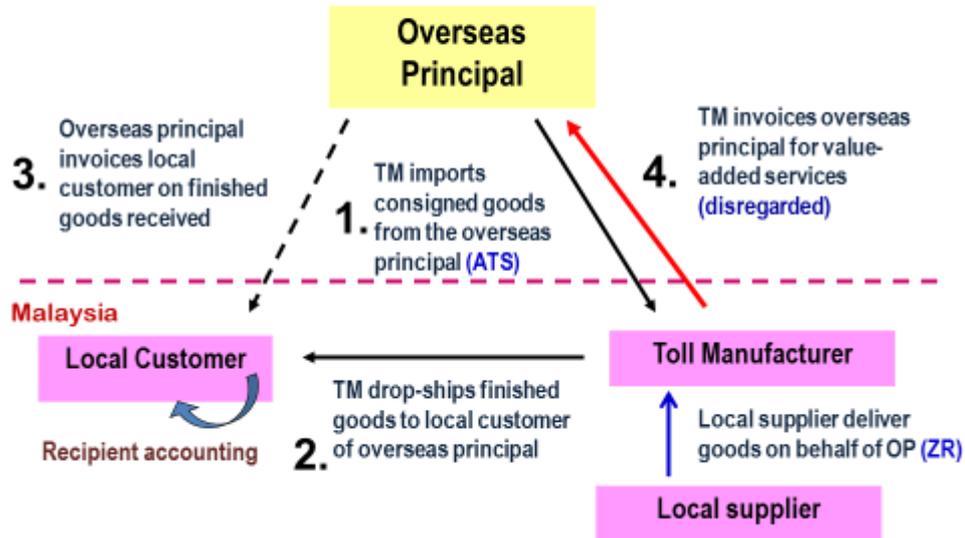
- Tel : 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- Email : ccc@customs.gov.my

AMENDMENTS

No	Date	Heading / Sub – heading / Paragraph	Description
1	1/9/2015	Other responsibilities under the ATMS	Para 22(a) – Additional info
2	1/9/2015	FAQ	A3 – Correction
3	1/9/2015	FAQ	A6 - Correction
4	1/9/2015	FAQ	Q15 – Additional info
5	3/3/2016	Paragraph 16, 17 & 18	New paragraph

APPENDIX 1

ATMS - concept



APPENDIX 2

**SIJIL PEMUSNAHAN SISA/HAMPAS
CERTIFICATE OF SCRAP/WASTE DESTRUCTION**

Lampiran I
PER: 5.2.24.6
PTK GST Bil 2C

1. Nama dan Alamat Syarikat Pengilang Tol:
Name and Address of Toll Manufacturer Company
.....
2. Rujukan Kelulusan:
Approval Reference
3. Nombor GST/Nombor SPT:
GST Number/ATMS Number
4. Perihal Sisa/Hampas Yang Dimusnahkan:
Description of scrap/waste destroyed
5. Kuantiti Dimusnahkan:
Quantity destroyed
6. Nilai Barang/Anggaran Cukai:
Value of goods/Estimated Tax
7. Tempat Pemusnahan:
Place of Destruction
8. Cara Pemusnahan:
Method of Destruction

“Bahawa saya Jawatan
I hereby (Nama Pengerusi Syarikat/Name of Chairman of the Company) Designation

mengaku telah selesai menyeliaikan pemusnahan barang-barang di butiran 4 di atas pada
certified that I have witnessed the destruction of the goods in Item 4 above on

(tarikh) dari jam hingga jam “
(date) from until

Tarikh:
Date
(Tandatangan/Signature)

NOTA/NOTE:

Borang ini hendaklah diisi dalam 2 salinan iaitu sesalinan untuk pengilang dan satu lagi bagi Bahagian/Cawangan/Unit GST yang mengawal kilang.
This form is to be completed in 2 copies – one for the licensee and one for the controlling Division/Branch/Unit of GST.

APPENDIX 3

**LAMPIRAN B
LAMPIRAN B – 0
P.T. GST BIL. 2C**

**PENYATA BULANAN BAGI PERGERAKAN BARANG
DI BAWAH SKIM PENGILANG TOL DILULUSKAN (SPT)**

Nama Syarikat:
Alamat Syarikat:
No. GST:
No.SPT:

Bil.	Perolehan				Pembekalan Prinsipal Di bawah SPT					Pembekalan Prinsipal Selain Di bawah SPT			Pembekalan Pengilang Tol		
	Nama Prinsipal	Nilai barang diimport (RM)	Nilai belian tempatan di bawah akaun prinsipal (RM)	Nilai Belian Di bawah akaun pengilang sendiri (RM)	Nama Pelanggan Tempatan/ No.GST (jika ada)	Nilai barang siap diproses (RM)	Nilai barang yang dihantar (RM)	Nilai barang yang dieksport (RM)	Peratus barang yang dieksport	Nilai jualan tempatan (RM)	Nilai barang dieksport (RM)	Jumlah jualan (RM)	Nilai Pehidmatan nilai tambah (RM)	Nilai Pembekalan selain perkhidmatan nilai tambah (RM)	Jumlah pembekalan (RM)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (i)/(g) X 100%	(k)	(l)	(m)	(n)	(o)	(p) = (n) + (o)
	JUMLAH														

Tandatangan :

Nama:

No.Kad

Pengenalan:

Jawatan:

Cop Syarikat:

ni/SPT-syarikat19.3.14

Saya mengaku bahawa maklumat-maklumat yang diberi di atas adalah benar dan betul