GST SEMINAR

MALAYSIA AUTOMOTIVE INSTITUTE (MAI)

Salient Features of GST

Date: 27 May 2014
Venue: Grand Margherita, Kuching
Presenter: Sabariah Md Yusof
WHY GST?

Direct Tax

Corporate Tax
Individual Income Tax
Real Property Gain Tax
Stamp Duty

Indirect Tax

Customs Duty
Excise Duty
SALES TAX
SERVICE TAX
HISTORY OF GST

2005
First deliberated
GST were first deliberated in 2005 with the intention to introduce it in 2007.

2006
First deferment
February 2006 the Malaysian Government announced that GST would be deferred.

2009
GST First Reading
GST Bill 2009 tabled for first reading in 2009 for proposed implementation in 2011.

2010
Second deferment
The bill was supposed to be presented for second reading in 2010, but was withdrawn.

2013
Third introduction
Prime Minister announced the introduction of the Goods and Services Tax (GST) on 1.4.2015.

2014
Third reading
GST bill 2014 was introduced and passed through third reading at 119 vs 81.

Wait no more! It is time to prepare yourself for GST implementation.
Want to know more about latest updates and information? Subscribe to our “Synergy TAS newsletter”.
FULL SPEED AHEAD

START 2005
FINISH 2014
What is GST?

- Also known as Value Added Tax (VAT)
- Implemented by 160 countries
- Broad based and multistage consumption tax to replace sales tax and service tax
- A consumption tax in the form of value added tax
- GST incurred on inputs is allowed as a credit to the registrant – offset against output tax
- Imposed on goods and services at every stage of the production and distribution chain
What is GST?

**INPUT**
- Raw materials
- Consumable goods, machines etc.
- Services (rental, insurance, etc.)
- Utilities (electricity and water)

**Business**

**OUTPUT**
- GOODS or SERVICES

**GST on inputs**

\[
\text{GST on inputs} = \text{Input tax} = \text{output tax} - \text{input tax}
\]

**GST on outputs**

\[
\text{GST on outputs} = \text{Output tax}
\]
160 countries implementing GST/VAT

**CARIBBEAN, CENTRAL & NORTH AMERICA**
No. of countries = 19
Highest tax rate = 17.5%
Lowest tax rate = 5%

**SOUTH AMERICA**
No. of countries = 11
Highest tax rate = 22%
Lowest tax rate = 10%

**AFRICA**
No. of countries = 44
Highest tax rate = 20%
Lowest tax rate = 5%

**ASEAN**
No. of countries = 7
Highest tax rate = 12%
Lowest tax rate = 7%

**EUROPE**
No. of countries = 53
Highest tax rate = 27%
Lowest tax rate = 5%

**ASIA**
No. of countries = 19
Highest tax rate = 20%
Lowest tax rate = 3%

**OCEANIA**
No. of countries = 7
Highest tax rate = 15%
Lowest tax rate = 5%
WHY GST?

Part of the government’s tax reform programme to make it more efficient, effective, and business friendly

→ Efficient
  - less bureaucracy

→ Effective
  - self policing
  - able to address inherent weaknesses of the current sales tax and service tax
- business friendly
  - availability of various schemes
  - reduce business cost
- transparent
  - GST will be shown on the invoice
- capable of generating a more stable source of revenue
  - not susceptible to economy downturn (unlike income tax),
  - reduce reliance on direct taxes
  - depleting resource (petroleum)
Malaysian GST model

- To replace current tax system
  - Goods and Services Tax (GST)
    - Rate = 6%
    - Threshold = RM500,000

- GST is charged on goods and services that are
  - supplied in Malaysia
  - Imported into Malaysia

Sales Tax & Service Tax (SST)

5%, 6%, 10% & specific rate
Various threshold
# Type of Supply

<table>
<thead>
<tr>
<th>TYPES OF SUPPLY</th>
<th>OUTPUT TAX</th>
<th>INPUT TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard rated</td>
<td>6%</td>
<td>Claimable</td>
</tr>
<tr>
<td>Zero rated</td>
<td>0%</td>
<td>Claimable</td>
</tr>
<tr>
<td>Exempt</td>
<td>No GST charged</td>
<td>Non claimable</td>
</tr>
</tbody>
</table>
Standard Rated

- Manufacturer - Claim back GST
- Wholesaler - Claim back GST
- Retailer - Claim back GST

GST paid is 6%

Zero Rated

- Manufacturer - Claim back GST
- Wholesaler - Claim back GST
- Retailer - Claim back GST

GST paid is 0%

Exempt Supply

- Supplier - Claim back GST
- Service provider cannot claim back GST

No GST is to be paid
**PROPOSED GST MODEL**

**HOW GST WORKS? - STANDARD RATED**

Example:

**Manufacturer**

<table>
<thead>
<tr>
<th>Price before tax</th>
<th>GST (6%)</th>
<th>Selling price</th>
</tr>
</thead>
<tbody>
<tr>
<td>= cost + margin</td>
<td>= 8%</td>
<td>= RM15.00</td>
</tr>
<tr>
<td>= RM10.00 + RM5.00</td>
<td>= RM0.90</td>
<td>= RM15.90</td>
</tr>
</tbody>
</table>

**Wholesaler**

<table>
<thead>
<tr>
<th>Price before tax</th>
<th>Input tax</th>
<th>GST (6%)</th>
<th>Selling price</th>
</tr>
</thead>
<tbody>
<tr>
<td>= cost + margin</td>
<td>= 15%</td>
<td>= 8%</td>
<td>= RM18.29</td>
</tr>
<tr>
<td>= RM15.00 + RM2.25</td>
<td>= RM0.94</td>
<td>= RM18.29</td>
<td>= RM18.29</td>
</tr>
</tbody>
</table>

**Retailer**

<table>
<thead>
<tr>
<th>Price before tax</th>
<th>Input tax</th>
<th>GST (6%)</th>
<th>Selling price</th>
</tr>
</thead>
<tbody>
<tr>
<td>= cost + margin</td>
<td>= 10%</td>
<td>= 8%</td>
<td>= RM20.11</td>
</tr>
<tr>
<td>= RM17.25 + RM1.73</td>
<td>= RM1.44</td>
<td>= RM18.98</td>
<td>= RM18.98</td>
</tr>
</tbody>
</table>

GST collected by the Government = RM1.14

Consumer pays RM1.14 as GST.
PROPOSED GST MODEL

HOW GST WORKS? - ZERO RATED

Example:

<table>
<thead>
<tr>
<th></th>
<th>Selling price</th>
<th>Selling price</th>
<th>Selling price</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Manufacturer</strong></td>
<td>RM15.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Price before tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= cost + margin (50%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= RM10.00 + RM5.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= RM15.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Input tax</td>
<td>RM0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Wholesaler</strong></td>
<td></td>
<td>RM17.25</td>
<td></td>
</tr>
<tr>
<td>Price before tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= cost + margin (15%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= RM15.00 + RM2.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= RM17.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Input tax</td>
<td>RM0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Retailer</strong></td>
<td></td>
<td></td>
<td>RM18.98</td>
</tr>
<tr>
<td>Price before tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= cost + margin (10%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= RM17.25 + RM1.73</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= RM18.98</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Input tax</td>
<td>RM0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

GST (0%)

GST collected by the Government = RM0.00

RM0.00

Consumer

RM18.98

GST paid by consumer
PROPOSED GST MODEL

HOW GST WORKS? – EXEMPT

Example:

**SUPPLIER**

<table>
<thead>
<tr>
<th>Price before tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>= cost + margin</td>
</tr>
<tr>
<td>(10%)</td>
</tr>
<tr>
<td>= RM10.00 + RM1.00</td>
</tr>
<tr>
<td>= RM11.00</td>
</tr>
</tbody>
</table>

**PRIVATE HOSPITAL**

<table>
<thead>
<tr>
<th>Price before tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>= cost + margin</td>
</tr>
<tr>
<td>(25%)</td>
</tr>
<tr>
<td>= RM11.66 + RM2.92</td>
</tr>
<tr>
<td>= RM14.58</td>
</tr>
</tbody>
</table>

Consultancy = RM50.00

**GST** (6%)

\[ GST = RM11.00 \times 6\% \]
\[ = RM0.66 \]

GST collected by the Government = RM0.66
## Malaysian GST Model

### Zero Rated Supplies

<table>
<thead>
<tr>
<th>Food items</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Rice, wheat &amp; sago flour and dhall</td>
</tr>
<tr>
<td>- Sugar &amp; salt</td>
</tr>
<tr>
<td>- Cooking oil (oil palm, coconut &amp; ground nut)</td>
</tr>
<tr>
<td>- Spices, and cencalok, budu, belacan</td>
</tr>
<tr>
<td>- Infant milk</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agricultural product</th>
</tr>
</thead>
<tbody>
<tr>
<td>- paddy</td>
</tr>
<tr>
<td>- vegetables</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Live stock &amp; meat</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Bovine, sheep &amp; goats, buffalo, swine</td>
</tr>
<tr>
<td>- Chicken &amp; ducks (including eggs)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Seafood</th>
</tr>
</thead>
<tbody>
<tr>
<td>- All type of seafood including dried seafood.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Utility</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Water (domestic)</td>
</tr>
<tr>
<td>- Electricity (first 300 unit for domestic)</td>
</tr>
</tbody>
</table>

### Exempt Supplies

- Rail
- Bus
- Taxi
- Tol
- Passenger transportation (water)
- Land for general use
- Education/Health
- Residential
- Financial Services
### Malaysian GST model – Supply by Government

<table>
<thead>
<tr>
<th></th>
<th>Federal &amp; State Government</th>
<th>Local Authority &amp; Statutory Body</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Out of Scope</strong></td>
<td>All supplies by Federal &amp; State government</td>
<td>Supplies made in the regulatory and enforcement (R&amp;E) functions</td>
</tr>
<tr>
<td></td>
<td></td>
<td><em>eg. Assessment rate collection, issuance of licenses, penalty</em></td>
</tr>
<tr>
<td><strong>Subject to GST</strong></td>
<td>Supplies that have been directed by Minister in the GST (Government Taxable Supply) Order</td>
<td>Non R&amp;E functions</td>
</tr>
<tr>
<td></td>
<td><em>eg. Supply made by RTM, Prison Department</em></td>
<td><em>ie. Business activities for example rental facilities and etc.</em></td>
</tr>
<tr>
<td><strong>Acquisitions</strong></td>
<td>▪ Need to pay GST on their acquisitions</td>
<td>▪ Need to pay GST on their acquisitions</td>
</tr>
<tr>
<td></td>
<td>▪ Relief on selected goods</td>
<td>▪ Relief on selected goods</td>
</tr>
</tbody>
</table>
Scope and charge

- GST is charged on
  - the taxable supply of goods and services
  - made by a taxable person
  - in the course or furtherance of business
  - in Malaysia

- GST is charged on imported goods
SCOPE OF SUPPLY

Place

Supply

Time

Value
**GST Bill**

- defines a supply as “all forms of supply”
- includes imported services
- done for ‘consideration’
- anything which is not supply of goods is supply of services
- does not include money
Consideration is something that is given in exchange for and relate to a supply of goods or services.

SUPPLIER

Supply

Consideration

PERSON

OR

SUPPLIER

Consideration

OTHER PERSON

Supply

PERSON

G/S

$
CONSIDERATION

Consideration is something that is given by a person or other person in exchange for a supply of goods or services to a person.

The coverage of consideration is wide and may include payment in cash, loyalty points, coupons, vouchers, goods or services.

For a consideration not in money whether wholly or partly, the value of supply is taken to be the open market value of that part of the consideration which is not in money.
Place of supply

- to determine whether a supply is made in Malaysia or not
- different rules for supply of goods and supply of services

Rules for supply of goods

Goods treated as supplied in Malaysia

- Sec.12(2) - removal from a place in Malaysia to another place in Malaysia (local supply)
- Sec.12(3) - removal from a place in Malaysia to a place outside Malaysia (export)
Place of supply

Goods treated as supplied outside Malaysia

- Sec.12(2) - removal from a place outside Malaysia to another place outside Malaysia (out of scope)

- Sec.12(3) - removal from a place outside Malaysia to a place inside Malaysia (import)
Place of supply of Goods

Supplied into or from Designated Area (DA) – Langkawi, Tioman, Labuan

i. Removal from Malaysia to DA as if the supply were export from Malaysia (Zero Rate)

ii. Removal from DA to Malaysia as if the supply were importation into Malaysia
Sec. 12(4) - Rules for supply of services

- **Services treated as supplied in Malaysia if**
  - the supplier belongs in Malaysia

- **Services treated as supplied outside Malaysia if**
  - the supplier belongs in a country other than Malaysia
What is Time of Supply?

- Refers to the time when a supply is made
- Often referred as the ‘tax point’

Why it is important?

- It determines when a taxable person should account for GST in the return
Time of supply

- **Basic Tax Point**
  - **basic tax point** for supply of goods
    - (a) at the time the goods are removed;
    - (b) at the time when the goods are made available
    - (c) at the time when the supply becomes certain or twelve months after the removal, whichever is the earlier.
  - **basic tax point** for supply of services
    - at the time when the services are performed.
Time of Supply Rule

Events before and after BTP and 21 days rule

Even though payment is received before tax invoice is issued, it does not alter the tax point.
21 days rule

if tax invoice is issued within 21 days after the basic tax point, then time of supply is the time of the tax invoice

Tax invoice issued within 21 days (last day 8.8.2015)

Basic tax point 18.7.2015

Goods removed or Services performed

1.8.2015

2 August

Tax invoice issued

Actual time of supply = 2.8.2015

8.8.2015

18.7.2015

1 July

21 days rule
Time of supply

- if tax invoice is issued after 21 days, then time of supply will fall on basic tax point.

Tax invoice issued within 21 days (last day 8.8.2015)

Time of supply = 18.7.2015
Events before basic tax point

Time of Supply → when the **payment is received** or **tax invoice is issued** to the extent covered by the invoice or payment, whichever is the earlier.

1 June
- Tax invoice issued

14 June
- Time of payment

24 June

1 July
- Goods removed or Services performed
- Basic tax point 10.7.2015

1 Aug
Value of Supply

Value of supply (consideration in money)

Value of supply shall be taken to be an amount, with the addition of GST chargeable, equal to the consideration.

Value = consideration (money) – GST portion

Tax Fraction = Rate / (100 + rate) = 6 / 106

E.g. A sells printer to B and receives RM260

Value of supply = consideration – GST

= RM260 – (6/106 x RM 260)

= RM260 – RM14.72 = RM245.28

♦ GST = RM14.72
♦ VALUE OF THE PRINTER = RM 245.28
Value of supply

- Value of supply (consideration not in money)
  \[ \text{Value} = \text{open market value} = \text{consideration} \]

- Value of imported goods
  \[ \text{Value} = \text{value for customs duty} + \text{any customs duty paid} + \text{any excise duty paid} \]

- Value of imported services
  \[ \text{Value} = \text{payment paid} \]

- Value of supply is not for consideration
  \[ \text{Value} = \text{OMV of supply} \]

Open market value
is a value of any supply of goods or services freely offered and made between persons who are not connected persons.
Registration
Registration

Not everything gets taxed, basic necessities are still free of GST

Login

Email Address
Password
Forgot My Password

Manage Registrations

1. Register For GST
2. Retrieve Saved Request
3. Lookup Registration Status
4. Apply for Registration Exemption
5. Apply for Flat Rate Scheme

Common Questions
1. What is TAP?
2. What Can I Do in TAP?
3. Why Should I Sign Up?

Language
1. English
2. Malay
Mandatory Registration

Liability to Register

- Any person who makes taxable supply of goods and services in Malaysia
- Registration is mandatory for businesses with turnover that has exceeded the prescribed threshold of RM500,000
- Calculation of turnover for registration is based on the total value of the taxable supplies for a 12 month period
Notification of Liability & Application to Register

- To apply for registration within 28 days from the end of the month where taxable turnover exceeds or expect to exceed RM500,000
- Effective date of registration will be on the 1st day of the following month

Pre-Registration before implementation of GST
  - application to be made 3 months before implementation date
  - pre-registration exercise begins 6 months before implementation date
The determination of threshold

Taxable Turnover:

Includes

- Standard Rated Supplies
- Zero Rated Supplies
- Deemed Supplies such as private use, etc.

Excludes

- Exempt Supplies
- Sale of Capital Assets
- Imported Services
- Out of scope
- Designated areas
Mandatory Registration

Determination of taxable turnover

**Historical Method**
Total taxable turnover =
Any current month (e.g. 15/8/2016) +
the PREVIOUS immediate 11 months (e.g. 1/9/2015 – 31/7/2015)

**Future Method**
Total taxable turnover =
Any current month (e.g. 15/8/2015) +
the NEXT immediate 11 months (e.g. 1/9/2015 – 31/7/2016)

1/9/2015
11 Months prior to the current month

15/8/2016
Current month threshold exceeded

1/9/2016
Liable to be register

28/9/2016
28 days notification period
Last day to notify and apply for registration

1/10/2016
Effective registration date

31/7/2016
Next 11 months from current month

15/8/2015
Current month threshold exceeded

1/9/2015
Liable to be register

28/9/2015
28 days notification period
Last day to notify and apply for registration

1/10/2015
Effective registration date

Current month + Next 11 months
Voluntary Registration

• Businesses below threshold may apply for voluntary registration
• Once registered – must remain in the system for at least 2 years
Voluntary Registration

Benefits:

- To recover input tax for start-up costs
- To avoid giving the impression of small operation
  - Registration may be cancelled if fail to make any supply by the intended date
As a registered person, what are my responsibilities?

Must comply with the requirements under the GST legislation as follows:

i. **account for GST** on taxable supplies made and received

ii. **submit GST return (GST-03)** and pay tax not later than the last day of the following month after the taxable period;

iii. issue **tax invoice**
iv. inform Customs of the cessation of business within thirty days from the date of business cessation;

v. inform Customs on any changes of address, taxable activity, accounting basis and taxable period; and

vi. keep adequate records of business transactions relating to GST in the National or English language for seven years.
DE-REGISTRATION

- Fail to fulfill required conditions
- Business has been ceased
- Notify within 30 days after the business has been ceased
Registration

Other types of registration

✓ Group registration – group of companies

✓ Branches or divisional registration

✓ Registration for non-resident – appointment of agent

✓ Joint venture registration – petroleum exploration activity
Group Registration
Group registration

• Facility to allow related companies to account GST as a group

• Eligibility
  ✓ one company controls each of the other companies
  ✓ one company can be a member of one group only
  ✓ prior registration for individual company
  ✓ applicable to wholly taxable supplier only

• Supply between members is disregarded
Group registration

- Group registration may reduce GST compliance costs
- One member of the group must act as the representative member for GST purposes
- Supply by or to a member to be treated as a supply by or to the representative member
any business carried on by a member is treated as carried on by the representative member
any importation of goods or services by any member is treated as being imported by the representative member
any tax paid or due and payable by a member of the group on the importation of goods or services is treated as paid or due and payable by the representative member
Branch Registration
Business having branches or divisions may apply to register its branches or divisions based on total taxable supplies of all branches and divisions.

Once registered, all the branches and divisions are required to charge and account for GST even though any of the branch or division has not exceeded the threshold.
Business having branches or divisions may apply to register its branches or divisions separately.

**Conditions:**
- The registered person and all branches or divisions are making wholly taxable supplies.
- The registered person is not a member of a GST group.
- Difficulty in submitting a single return for all branches or divisions.
- Each branch or division maintains separate account.
- Each branch or division has separate business activities or in separate location, and
- Each branch or division has the same taxable period.
Branch or Division Registration (cont.)

- Separately registered branch or division:
  ✓ will have separate GST Registration No
  ✓ to issue its own tax invoice
  ✓ to submit separate return and payment of tax

- The taxable person is still accountable for GST liability of all branches and divisions

- Branch/division registered separately shall remain registered for not less than 2 years
DG may cancel the registration if:

- Failure to comply with any condition or requirement imposed
- Failure to fulfill the conditions for branch/division registration
- Provide false information in application
- Necessary for protection of revenue
Late registration

- Subject to late registration penalty on number of days late
- Effective date of registration for late registration is the date of application

<table>
<thead>
<tr>
<th>Late Registration Period (Days)</th>
<th>Cumulative (RM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 – 30</td>
<td>1500</td>
</tr>
<tr>
<td>31 – 60</td>
<td>3000</td>
</tr>
<tr>
<td>61 – 90</td>
<td>4500</td>
</tr>
<tr>
<td>91 – 120</td>
<td>6000</td>
</tr>
<tr>
<td>121 – 150</td>
<td>7500</td>
</tr>
<tr>
<td>151 – 180</td>
<td>9000</td>
</tr>
<tr>
<td>181 – 210</td>
<td>10500</td>
</tr>
<tr>
<td>211 – 240</td>
<td>12000</td>
</tr>
<tr>
<td>241 – 270</td>
<td>13500</td>
</tr>
<tr>
<td>271 – 300</td>
<td>15000</td>
</tr>
<tr>
<td>301 – 330</td>
<td>16500</td>
</tr>
<tr>
<td>301 – 360</td>
<td>18000</td>
</tr>
<tr>
<td>Exceeding 360</td>
<td>20000</td>
</tr>
</tbody>
</table>
Late Register penalty rates

Example:

Date exceeds threshold  - 15th May 2017
Liable to register     - 31st May 2017
Notification period   - 1 to 28th June 2017
Effective date of registration - 1st July 2017
Apply for registration - 1st January 2018

Late registration period : 1st July to 31st Dec. (184 days)
Late registration penalty : RM10,500.00
Thank You

GST Unit
Royal Malaysian Customs Department
How to Register GST
What is TAP (Taxpayer Access Point)?

TAP is an access portal that allows taxpayers to manage their own taxes.
3 • How To Access TAP
How to Access TAP?

1. Through Customs Portal (www.customs.gov.my)
2. Through GST Portal (www.gst.customs.gov.my)

Click Here
1. Click the [Register For GST] hyperlink
1. Click [Next] to continue to the next step

**ABOUT THE SERVICE**

- This service allows you to apply for Goods and Services Tax (GST) using this online registration form.
- Your session will expire after 15 minutes of inactivity.

**WHAT YOU NEED**

- Business Registration Number and/or I.C. Number
- A valid email address
- Total Taxable Supplies
- Industry codes
- Bank account information

**AFTER YOU FINISH**

- Print the confirmation page for your records.
- Use the 'Lookup Application Status' link on the logon screen to check the status of your application.
- You should receive an e-mail within 48 hours informing you of your registration approval or denial.
3. The type of business is specified under the Registration Application
4. The mandatory fields are specific to the chosen type of business.

5. Choose either **Yes** or **No** in the Agent Registration? field.

**Note:** If you choose **Yes**, Agent applies for own GST? field will be displayed.
6. Once this page is fill in, click [Next] to continue on next step.
7. The Contact Information will track the applicant’s phone, email, and TAP login information.

8. Click [Next] to continue to the next step.
9. The Business Details step is where the applicant will specify the total turnover and the rates at which the amount should be taxed. The total of all rates must be 100%.

10. TAP automatically calculates the Total Taxable Supplies value based on the total turnover and the rates entered by the applicant. The Date/Expected Date to Exceed Threshold will also auto populate when the total taxable amount is greater than RM500,000.

11. Click [Next] to continue to the next step.
12. The [Lookup Industry Code] button is used to search the MSIC Code. Applicants may click this button to lookup a code, or they can click the [Add a Code] tab to add the code if they already know it.

13. Click [Next] to continue to the next step.
14. The Bank Information step is where the applicant adds the required banking information. Bank Statement needs to be attached as a mandatory procedure.

15. Click [Next] to continue to the next step.
16. The designated person(s) is added on this step by clicking the [Add Person] hyperlink.
17. If the designated person to be entered is the applicant, the Applicant box should be checked.

18. Ticking the applicant check box automatically populates the applicant’s name, I.C. No and Email Address data entered in the previous steps.

19. Enter all the mandatory fields and click [Add].
20. Click [Next] to continue to the next step.
<table>
<thead>
<tr>
<th>ENTITY</th>
<th>DESIGNATED PERSON</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSOCIATION</td>
<td>AUTHORISED PERSON</td>
</tr>
<tr>
<td>COMPANY</td>
<td>DIRECTOR</td>
</tr>
<tr>
<td>PROPRIETORSHIP</td>
<td>PROPRIETOR</td>
</tr>
<tr>
<td>PARTNERSHIP</td>
<td>PARTNER</td>
</tr>
<tr>
<td>PROFessional</td>
<td>PERSON</td>
</tr>
<tr>
<td>INDIVIDUAL</td>
<td>PERSON</td>
</tr>
<tr>
<td>OVERSEAS CO.</td>
<td>DESIGNATED PERSON OF THE AGENT</td>
</tr>
</tbody>
</table>
21. Review the application details and when ready, click [Submit] to submit the application to Customs.

22. Click [Submit] to continue to next step

<table>
<thead>
<tr>
<th>REVIEW REGISTRATION DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Applicant Name</strong></td>
</tr>
<tr>
<td><strong>Applicant I.C. Number</strong></td>
</tr>
<tr>
<td><strong>Applicant Passport Number</strong></td>
</tr>
<tr>
<td><strong>Business Type</strong></td>
</tr>
<tr>
<td><strong>Business Registration No.</strong></td>
</tr>
<tr>
<td><strong>Business Name</strong></td>
</tr>
<tr>
<td><strong>Business Address</strong></td>
</tr>
<tr>
<td><strong>Correspondence Address</strong></td>
</tr>
<tr>
<td><strong>Taxable Supply</strong></td>
</tr>
<tr>
<td><strong>GST Account Commence</strong></td>
</tr>
<tr>
<td><strong>Bank</strong></td>
</tr>
<tr>
<td><strong>Email Address</strong></td>
</tr>
</tbody>
</table>
23. Click [Ok]

This will submit your registration request to the Royal Malaysian Customs Department.

Are you sure you want to continue?

OK  Cancel
24. The submission of application was successful. The Confirmation screen will be displayed such below:

25. Click [Print Acknowledgement Receipt] to print the Acknowledgement Receipt.