



# Tax Alert

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August 2016

Welcome to Grant Thornton Malaysia Tax Alert. This newsletter provides information on the latest tax updates.

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**The Guide to Enhance Your Accounting Software To Be GST Compliant (revised as at 11 September 2014), published by the Royal Malaysian Customs Department (RMCD), has been withdrawn and replaced with several versions since July 2016. The latest version released by the RMCD is dated 1 August 2016. There are a number of differences between the previous Guide and the current Guide.**

**We would like to highlight to you that among the differences, these are the additions of the following tax codes:**

**Additional Tax Codes**

**P Section**

No.	Tax Code	Description in the revised Guide as at 20 July 2016
1	TX-CG	Capital goods acquired.
2	RP	Relief purchase.
3	TX-FRS	Purchase under Flat Rate Scheme.
4	TX-NC	GST incurred and chose not to claim input tax.
5	TX-ER	Input tax allowed on the acquisition of goods or services by local authority or statutory body.
6	IM-CG	Imported capital goods acquired.
7	IM-RE	GST residual input tax incurred on import of goods.
8	NP	Matters to be treated as neither a purchase of goods nor a purchase of services, and no GST incurred.



**S Section**

No.	Tax Code	Description in the revised Guide as at 20 July 2016
1	ZDA	Export of goods from Malaysia to Designated Area.
2	SR-MS	Standard-rated supplies under Margin Scheme.
3	SR-JS	Standard-rated supplies under Jeweller Scheme.
4	OS-ER	Out-of-scope supplies for Enforcement and Regulatory functions.
5	OS-OV	Out-of-scope supplies between overseas country with other overseas country.
6	NS	Matters to be treated as neither a supply of goods nor a supply of services, and no GST is chargeable.

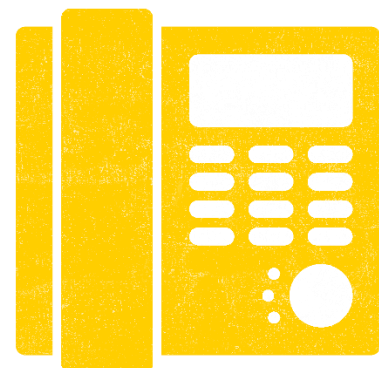
Three tax codes (i.e. ES-GU, OS-OVN, OS-OVT) were added in July 2016 but were subsequently removed from the current Guide dated 1 August 2016.

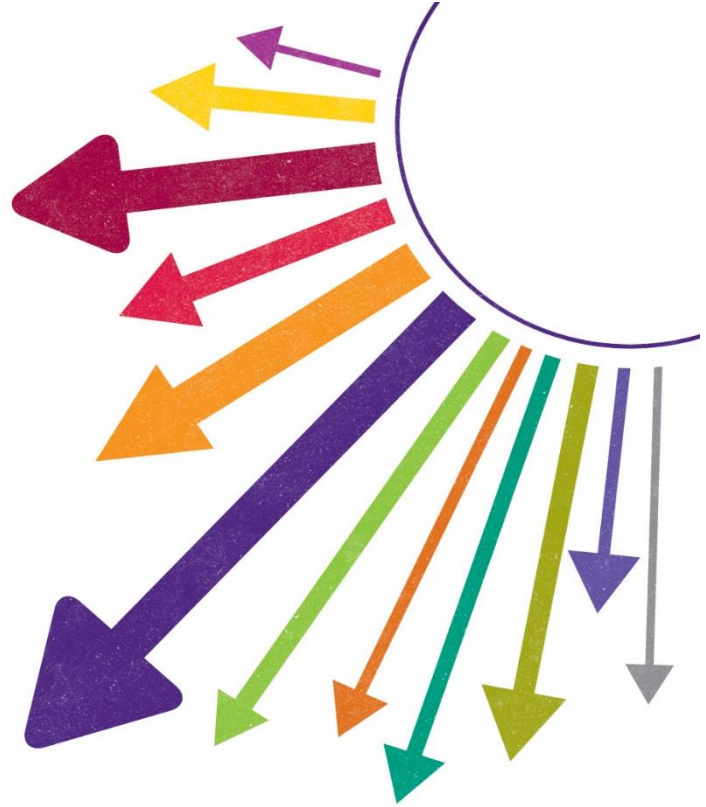
We noted that there are also a number of other changes in various other tax codes for both the P and S sections.

Besides that, we have also identified changes in the format for the GST Audit File (GAF).

## Contact us

For further information, you may refer to the current guide as at 1 August 2016 or you may contact any of our GST specialist if you have any further queries.





This publication is published as a service to our clients, associates and other interested parties. Please be advised that the information contained herein is for general guidance only. Any reader intending to base a decision on information contained in this publication is advised to consult us before proceeding.



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