



Surat Pekeliling
Untuk Profesion Perakaunan

22 July 2020

Circular No. 74/2020

TO ALL ACCOUNTANTS

1. SPECIFIC GUIDE AND INDUSTRY GUIDES ISSUED BY THE ROYAL MALAYSIAN CUSTOMS DEPARTMENT

The Royal Malaysian Customs Department (RMCD) has issued the following guides:

No	Title	Issued	Links for The Guidelines
i	Guide for Refund on the Acquisition of Services by Foreign Missions and International Organizations is issued to assist foreign missions and international organisation in understanding the procedure for the application of Service Tax Refund on the acquisition of services by foreign missions and international organization.	13 July 2020	Specific Guide
ii	Guide on Information Technology Services dated 13 July 2020 is issued to replace the same guide dated 9 August 2019 and to assist the taxpayer in understanding the service tax treatment on information technology services.	13 July 2020	Industry Guide
iii	Guide on Transmission and Distribution of Electricity Services-Version 3 dated 1 July 2020 is issued to replace Version 2 dated 1 January 2020 and to assist the taxpayer in understanding the service tax treatment on provision of electricity services.	1 July 2020	Industry Guide

The guidelines are enclosed in this Circular and can be viewed at the respective links provided in the above table.

2. IMPORT DUTY AND SALES TAX EXEMPTION ON FACE MASK

Effective 1 July 2020, the Finance Minister has exempted the surgical or medical face mask (KN95) with the tariff code: 6307.90.9000 from import duty and sales tax pursuant to Section 14(2) of Customs Act 1967 and Section 35(3)(a) of Sales Tax Act 2018 respectively.



The announcement is enclosed in this Circular and can be viewed at the link below:

<https://mysst.customs.gov.my/assets/document/Annoucement/PENGEQUALIAN%20DUTI%20IMPORT%20DAN%20CJ%20TOPENG%20MUKA%20KN95.pdf>

3. APPROVED MAJOR EXPORTER SCHEME

Approved Major Exporter Scheme (AMES) is a new full sales tax exemption facility for trader and manufacturers (i.e. major exporters) in Malaysia. In order to apply for AMES, a company must fulfil the prescribed conditions and requirements which are as follows:

No	How to apply	Links
i	AMES Application Eligibility Conditions	(Click Here)
ii	Eligible company shall apply by using the following documents: a) AMES Application Form b) Template Excels Goods Information for Section D, F & G	(Click Here) (Click Here)
iii	Email the complete application form and supporting documents to (see Links)	ames@customs.gov.my

Application status will be given within 14 days from the date of receipt of the complete application form and supporting documents by the SST Division of RMCD Headquarters.

The announcement made by the RMCD can be viewed at the link below:

<https://mysst.customs.gov.my/News#section11>

4. FREQUENTLY ASKED QUESTIONS FOR “PELAN JANA SEMULA EKONOMI NEGARA” (PENJANA)

The RMCD has issued the Frequently Asked Questions (FAQ) for the initiative No. 23 introduced under the Short-Term Economic Recovery Plan (PENJANA) which is only available in Malay language. This FAQ relates to the initiative to ease financial stress on businesses through 50% remission of penalty for late payment of sales & services tax due and payable from 1 July 2020 to 30 September 2020.

Details of the said FAQ can be viewed at the link below:

<https://mysst.customs.gov.my/assets/document/Annoucement/SOALAN%20LAZIM%20PENJANA.pdf>



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5. SERVICE TAX POLICY NO 9/2020 - AMENDMENT NO 1

Further to Circular No. 47/2020, we would like to inform that the RMCD has amended the Service Tax Policy No 9/2020 on 17 June 2020.

Service Tax Policy No 9/2020 - Amendment No 1 is enclosed in this Circular and can be viewed at the link below:

<https://mysst.customs.gov.my/TaxPolicy>

6. NOTIFICATION ON REFUND OF GOODS AND SERVICES TAX AND THE FREQUENTLY ASKED QUESTIONS ON THE SAID REFUND

On 16 June 2020, the RMCD has issued the notification on refund of Goods and Services Tax (GST) and the frequently asked questions (FAQs) on the said refund which are only available in Malay language. The notification specifies the procedures for claims of refund of GST in two categories as follows:

- 1) GST refund amounting to less than RM100,000; and
- 2) GST refund amounting to more than RM100,000.

Details of the said notification and the FAQs are enclosed in this Circular and can be viewed at the links below:

<https://mysst.customs.gov.my/assets/document/Annoucement/NOTIS%20PEMBERITAHUAN%20STRATEGI%20PEMBAYARAN%20BALIK%20REFUND%20GST.pdf>

Please be guided accordingly.

DR. NURMAZILAH DATO' MAHZAN
Chief Executive Officer

