

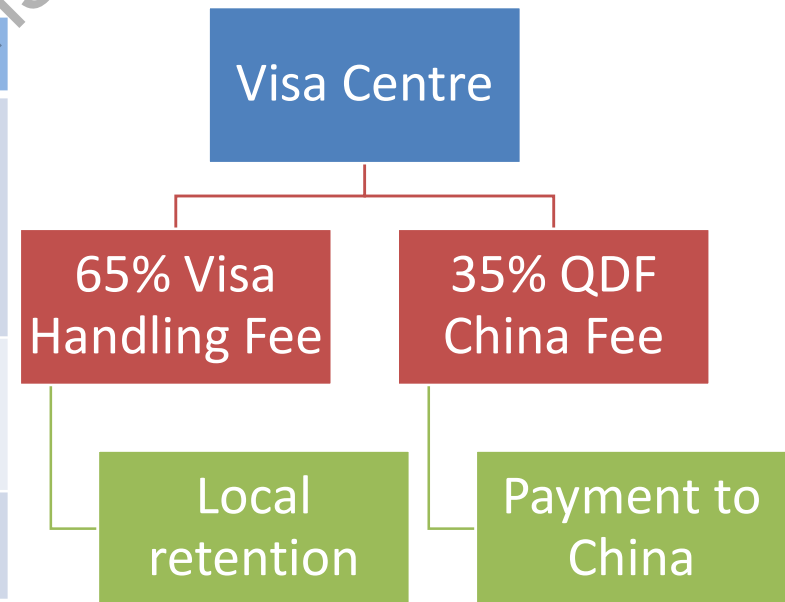
# Question and Answer#1...

## GST Accounting – Treatment of Imported Services

Your story:

You are a visa processing center in Malaysia. You have to remit 35% of visa processing fee to overseas via payment. There is no document received from overseas on the payment made. Is this subject to imported services?

Issue	Treatment
35% paid to overseas without invoice	Section 13 - Imported Services – at the earlier of <b>payment</b> or invoice received date. As such, <b>when you remit the payment, you will trigger imported service</b> . Whether you receive invoice subsequently is no longer important  Payment – Dr Expenses Cr Bank Imported Services – Dr Input Tax (TX) Cr Output Tax (DS) based on full payment amount
Withholding tax	Deduct the withholding tax on the payment made. Not related to GST

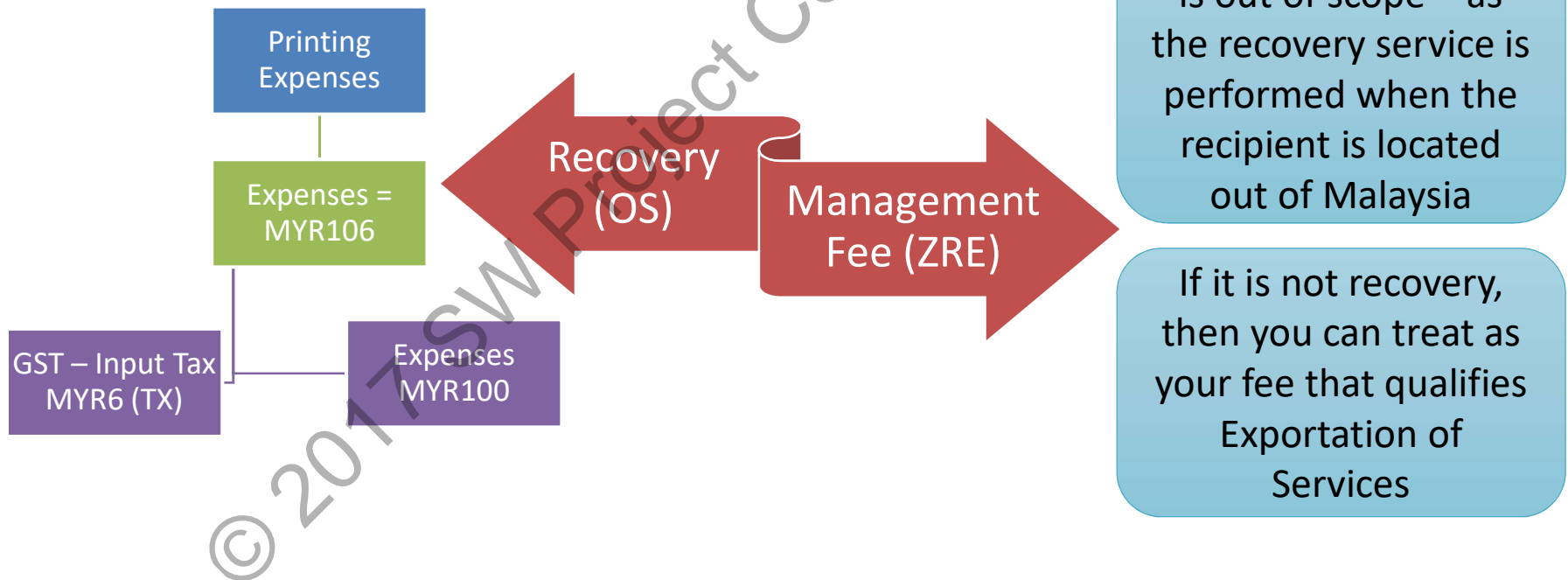


# Question and Answer#2...

## GST Accounting – Recovery of Expenses

Your story:

You incur local expense as principal on behalf of the overseas holding company. You have to recover the expense from the overseas company. What is the treatment of recovery of expense?



# Question and Answer#2...

## GST Accounting – Recovery of Expenses

Your story:

You incur local expense as principal on behalf of the overseas holding company. You have to recover the expense from the overseas company. What is the treatment of recovery of expense?

Issue	Treatment
Recovery of expense of MYR100 exact amount	If it is recovery of expense, then the business shall raise an invoice to overseas holding company. The time of supply is the date of invoice, while the recipient is located at overseas.
	If the business wants to mark up as management or administration fee, then it will become exportation of services (ZRE)
GST – Input Tax of MYR6	The business can claim input tax credit as the business incur the expense in the course of business. The business must hold original tax invoice / simplified tax invoice with business name and address.

# Question and Answer#3...

## Certificate of Scrap / Destruction

Your story:

What document shall we prepare when we dispose old furniture and fittings without consideration?

Prepare the Certificate of Scrap /  
Destruction as per General Guide  
[20170302]

### SIJL PEMUSNAHAN SISA/HAMPAS CERTIFICATE OF SCRAP/WASTE DESTRUCTION

1. Nama dan Alamat Syarikat: .....  
*Name and Address of the Company*
2. Nombor GST: .....  
*GST Number*
3. Perihal Asset Perniagaan Yang Dimusnahkan: .....  
*Description of Business Asset Destroyed*
4. Kuantiti Dimusnahkan: .....  
*Quantity Destroyed*
5. Nilai Barang/Anggaran Cukai: .....  
*Value of goods/Estimated Tax*
6. Tempat Pemusnahan: .....  
*Place of Destruction*
7. Cara Pemusnahan: .....  
*Method of Destruction*

"Bahawa saya ..... Jawatan .....  
*I hereby (Nama Pengerusi/Pengarah Syarikat/Name of Chairman/Director 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)*

# Question and Answer#3...

## Certificate of Scrap / Destruction

GENERAL GUIDE  
As at 13 FEBRUARY 2017

### PANDUAN/ GUIDELINES

Bil. No.	Butiran Details	Nota-Nota Penerangan Explanatory Notes
1.	Nama dan Alamat Syarikat: <i>Name and Address of the Company</i>	Nama alamat perniagaan yang didaftarkan dengan pihak berwajib . Contohnya Suruhanjaya Syarikat Malaysia, Pendaftar Pertubuhan , Badan Profesional atau lain-lain.  Business name and address as registered with the relevant authority. E.g. Company Commission of Malaysia, Registrar of Society, Professional Bodies or others.
2.	Nombor CBP: <i>GST Number</i>	Nombor Pendaftaran CBP. Contohnya: 001234567890* *Seperti yang tercatat dalam keputusan permohonan pendaftaran.  GST Registration Number. Example: 001234567890* *As stated in the approval letter of application for registration.
3.	Perihal Aset Perniagaan Yang Dimusnahkan: <i>Description of Business Asset Disposed</i>	Senaraikan aset perniagaan yang digunakan untuk menjalankan perniagaan dimusnahkan.  List the destroyed business assets which were used for doing business.
4.	Kuantiti Dimusnahkan: <i>Quantity Destroyed</i>	Nyatakan bilangan dalam kuantiti cth: kilogram, liter atau unit.  Specify the number in the quantity ie kilogram , liter or unit.

5.	Nilai Barang/Anggaran Cukai: <i>Value of goods/Estimated Tax</i>	Nilai barang dan anggaran cukai barang yang dimusnahkan dalam Ringgit Malaysia.  The value and tax estimated of disposed goods in Ringgit Malaysia .
6.	Tempat Pemusnahan: <i>Place of Destruction</i>	Jika dimusnahkan dengan cara pembakaran atau tanam, nyatakan tempat pemusnahan dilakukan.  If destroyed by burning or planting , then state the place of destruction.
7.	Cara Pemusnahan: <i>Method of Destruction</i>	Kaedah pemusnahan cth dibuang, dibakar atau ditanam.  Method of destruction ie dumped, burned or buried.

Guideline:  
Prepare the Certificate of Scrap /  
Destruction as per General Guide  
[20170302]