

GOODS AND SERVICES TAX (GST) REFUND GUIDELINES ON THE ACQUISITION OF SERVICES BY FOREIGN MISSIONS AND INTERNATIONAL ORGANIZATIONS

1. INTRODUCTION

The Goods and Services Tax (GST) (Relief) Order 2014 does not provide for relief from payment of GST on the acquisition of services by foreign missions and international organizations. In accordance with Section 56 (3) (a), GST Act 2014, the Minister of Finance has given relief to foreign missions and international organizations from payment of GST on their acquisition of services. Foreign missions and international organizations given relief are as in **Appendix A**.

2. OBJECTIVES

The objective of this guide is to explain the procedure for :

- i. The application of GST refund on acquisition of services by foreign missions and international organizations before 1st July 2015.
- ii. The application for GST relief on acquisition of services by foreign missions and international organizations on or after 1st July 2015.

3. PROCEDURE TO APPLY FOR REFUND OF GST PAID ON ACQUISITION OF SERVICES (BEFORE 1ST JULY 2015)

3.1 Procedure for claiming refund

3.1.1 Conditions for claiming refund are as follows:

- i. Bills / receipts issued are for the purchases of taxable services meant for the official use of foreign missions or international organizations.
- ii. Payments made using personal charge cards or credit cards for services acquired are not eligible for GST refund.

- iii. GST is claimable for bills/receipts for which the value of services (as in item no. 5 of **Appendix A1**) acquired are RM500 and above. Bills/receipts cannot be combined to achieve the value of RM500 for services acquired.
- iv. Bills/receipts for the taxable services are issued by GST registrants. All receipts/bills are in the name of diplomatic missions, Consular offices or international organizations.
- v. Bills/receipts are to be collected and submitted to the nearest GST office to the foreign missions or international organizations concerned.
- vi. Claims are to be made before 31 December 2015 for services acquired for the period of 1 April 2015 to 30 June 2015.

3.1.2 GST refund claims must be submitted to the Royal Malaysian Customs Department through the Ministry of Foreign Affairs, which will verify the following particulars:

3.2.1 Refund claim is made for GST paid on services used for official purposes.

3.2.2 Refund claim is signed by officers designated/appointed by diplomatic missions, consular offices and international organizations.

3.2.3 The Minister of Finance has given an approval for relief from payment of GST on the services for which refund claims are made.

3.2 Actions to be taken by Foreign Missions and International Organizations

3.2.1 GST refund claim should be submitted with the following documents:

- i. Application for Approval Refund of GST (**as per Appendix 1**)
- ii. List of bills/receipts containing the following information as per **Appendix 1a**,:
 - a) item
 - b) Supplier's GST registration number
 - c) Bill/receipt number and date
 - d) Total amount of GST claimed

3.2.2 Original bills / receipts to be enclosed

All documents must be submitted in two (2) copies, the original and photostate copy.

4. PROCEDURE TO APPLY FOR RELIEF FROM PAYMENT OF GST ON ACQUISITION OF SERVICES (ON OR AFTER 1ST JULY 2015)

With effective 1st July 2015, Foreign Missions and International Organizations which make acquisition on services must issue a Certificate of GST Relief (CoGSTR) as determined by the Minister of Finance under Section 56 (3), Goods and Services Tax Act 2014. Example of CoGSTR is as in **Appendix B1**. Category of services that qualify for relief are as in **Appendix A1**.

4.1 Actions to be taken by Foreign Missions and International Organizations

4.1.1 Foreign missions and International Organizations shall sign the CoGSTR as in **Appendix B**. The CoGSTR must be submitted to the supplier at the time of acquisition of services (as in Appendix A1) in order to be given from payment of GST.

4.1.2 The Foreign Missions and International Organizations shall keep records relating to the acquisitions of service which have been given relief from payment of GST for purposes of auditing by GST audit officers (if necessary).

4.2 Actions to be taken by the Supplier

4.2.1 In order for the supplier not to charge and collect GST on taxable services made to Foreign Missions and International Organizations, the supplier shall issue a tax invoice by stating the following clause:

"Relief from charging GST for supply to a person given relief under Section 56 (3) (a) Goods and Services Tax Act 2014".

4.2.2 The supplier must keep a copy of the CoGSTR.

4.2.3 The supplier shall declare in Item 13, **Part C, GST-03 Form**, the total value of the supplies granted GST relief.

4.2.4 The Supplier shall keep records relating to the supply of services which is not subject to GST and involve claims of input tax for purposes of inspection / audit by GST audit officers.

5. SUMMARY

It is hoped that this guide can assist the Foreign Missions and International Organizations to claim refund on GST paid for the acquisition of services before 1 July 2015 and also to get relief from payment of GST on acquisition of services on or after 1 July 2015.

For any questions or feedback, please email to:

gstsector1@customs.gov.my,

Abd. Razak bin Ahmad (razak.arshad@customs.gov.my),

Patmawaty Jubily (patmawaty.j@customs.gov.my), or

Roslan bin Akibon (roslan.akibon@customs.gov.my)

Prepared by:

GST Division

Royal Malaysian Customs Department

Date: 29 June 2015

APPENDIX A

Relief From Payment GST By Person Accorded To The Diplomatic Privileges (Vienna Convention) And Privileges And Immunities Under The International Organizations.

Bil.	Persons	Services	Conditions	Certificate to be signed by
1.	<p>Person accorded with-</p> <p>i) Diplomatic privileges under-</p> <p>(a) the Diplomatic Privilege (Vienna Convention) Act 1966 [Act 636]; or</p> <p>(b) the Consular Relations (Vienna Convention) Act 1999 [Act 595]; or</p> <p>ii) Privilege and immunities under the International Organizations (Privilege and Immunities) Act 1992 [Act 485].</p>	<p>Services listed in attachment Appendix A1</p>	<p>a) That the services are used for the official use of the embassy, consular office and international organizations; and</p> <p>b) That the services are purchased from a registered person.</p>	<p>The officer designated by such diplomatic missions, consular office and international organizations".</p>

b.p. KETUA SETIAUSAHA PERBENDAHARAAN
(BAHAGIAN ANALISA CUKAI)
MALAYSIA

APPENDIX A1

Bil.	Categories	Items
1.	Rental/Lease	i) Motor vehicles
		ii) Commercial building for official use
		iii) Furniture and equipment
2.	Professional Services	i) Legal
		ii) Accounting
3.	Utilities	i) Telecommunication services
4.	Other Services	i) Repair and maintenance of motor vehicles
		ii) Repair and maintenance of office fittings and equipments
		iii) Cleaning and maintenance building
		iv) Security services
		v) Renovation and construction works
5.	a) Accomodation Hotel	Minimum amount per invoice RM500
	b) Food and Beverages in Restaurants	
	c) Catering	
	d) Event Management	


 b.p. KETUA SETIAUSAHA PERBENDAHARAAN
 (BAHAGIAN ANALISA CUKAI)
 MALAYSIA

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
GOODS AND SERVICES TAX ACT 2014

**SIJIL PELEPASAN BAGI PEROLEHAN PERKHIDMATAN OLEH PERWAKILAN ASING DAN
ANTARABANGSA DI BAWAH SEKSYEN 56(3)(a)
CERTIFICATE OF RELIEF FOR ACQUISITIONS OF SERVICES BY FOREIGN MISSIONS AND
INTERNATIONAL ORGANIZATIONS UNDER SECTION 56(3)(a)**

Saya dengan ini mengesahkan bahawa perkhidmatan yang diperihalkan di atas adalah
I hereby certify that the services described above are

diperolehi daripada _____
(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)
acquired from _____
(Name and address of the person or the establishment in respect of the relief claimed)

dan pelepasan daripada pembayaran cukai barang dan perkhidmatan adalah dituntut di bawah
Seksyen 56(3)(a)
and relief from payment of goods and services tax is claimed under 56(3)(a)

Akta Cukai Barang dan Perkhidmatan 2014 tertakluk kepada syarat-syarat yang dinyatakan di
dalamnya.
of the Goods and Services Tax Act 2014 subject to the conditions therein specified.

Perihal perkhidmatan yang diperolehi _____

Description of services acquired _____

Tandatangan _____
Signature

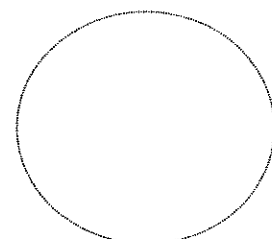
Nama _____
Name

No. Kad Pengenalan/No. Paspot _____
Identity Card No./Passport No.

Pangkat _____
Rank

Tarikh _____
Date

Cop Rasmi Perwakilan Asing dan Antarabangsa
Foreign Missions and International Organizations Official Stamp



AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
GOODS AND SERVICES TAX ACT 2014

**SIJIL PELEPASAN BAGI PEROLEHAN PERKHIDMATAN OLEH PERWAKILAN ASING DAN
ANTARABANGSA DI BAWAH SEKSYEN 56(3)(a)
CERTIFICATE OF RELIEF FOR ACQUISITIONS OF SERVICES MADE BY FOREIGN MISSIONS
AND INTERNATIONAL ORGANIZATIONS UNDER SECTION 56(3)(a)**

Saya dengan ini mengesahkan bahawa perkhidmatan yang diperihalkan di atas adalah
I hereby certify that the services described above are

diperolehi daripada **Hotel Sri Cahaya No.23, Jalan SS 6/3, Kelana Jaya, 47301 Selangor.**
(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)
*acquired from **Hotel Sri Cahaya No. 23, Jalan SS 6/3, Kelana Jaya, 47301 Selangor.***
(Name and address of the person or the establishment in respect of the relief claimed)

dan pelepasan daripada pembayaran cukai barang dan perkhidmatan adalah dituntut di
bawah Seksyen 56(3)(a)
and relief from payment of goods and services tax is claimed under Section 56(3)(a)

Akta Cukai Barang dan Perkhidmatan 2014 tertakluk kepada syarat-syarat yang dinyatakan
di dalamnya.
of the Goods and Services Tax Act 2014 subject to the conditions therein specified.

Perihal perkhidmatan yang diperolehi seperti dalam senarai yang dilampirkan

Description of services acquired _____ *as in the list attached* _____

Tandatangan _____ Muhammad Ali bin Abdullah _____
Signature

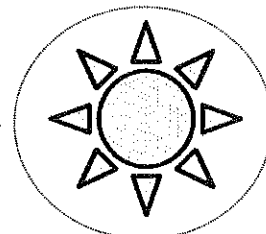
Nama _____ Muhammad Ali bin Abdullah _____
Name

No. Kad Pengenalan/Pasport _____ 123456-78-1234 _____
Identity Card No./Passport

Pangkat _____ Ambassador _____
Rank

Tarikh _____ 13/ 08/ 2015 _____
Date

Cop Rasmi Perwakilan Asing dan Antarabangsa
Foreign Missions and International Organizations Official Stamp



APPENDIX 1

APPLICATION FOR APPROVAL REFUND OF GOODS AND SERVICES TAX						
To the Minister of Foreign Affairs						
I hereby request approval to apply for refund of GST						
1. Name/Address of Mission						
2. Name and rank of applicant						
3. Period claim						
4. List of purchased services:						
No	Registered Person (Name of Company)	GST Reg. No	*Bill/Receipt No	Date of Bill/Receipt	Price/Charge for Services Purchased	GST Claim (RM)
					Total	
*Bill(s) / receipt(s) should be attached						
5. Reason for services purchased (specific purpose e.g. National Day, Trade Promotion, etc)						
<p>..... (Signature of the applicant)</p> <p>I hereby certify that the purchase was made by the above mentioned diplomat.</p> <p>Please issue cheque payable to : Name of diplomat : Name of bank : Address of bank : Bank account no. :</p>						
<p>..... Mission stamp</p>					<p>..... (Head of Mission) Tel. no.</p>	
<p>Certified to be correct by the Ministry of Foreign Affairs</p>						
<p>..... Mission stamp</p>					<p>..... (Head of Mission) Tel. no.</p>	

FOR CUSTOMS USE

List of Bills / Receipts

No.	Registered Person (Name of Company)	GST Reg. No.	Bills /Receipts No.	Date of Bills /Receipt	Reason for service purchased (e.g. National Day, Trade Promotion)	Price/ Charge for services purchased (RM)	GST claim (RM)