



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

GUIDE ON SOCIETIES AND SIMILAR ORGANISATIONS

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This information is intended to provide a general understanding of the relevant treatment under Goods and Services Tax and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

CONTENTS

INTRODUCTION.....	1
Overview of Goods and Services Tax (GST)	1
OVERVIEW OF SOCIETIES AND SIMILAR ORGANIZATIONS (INCLUDING CHARITABLE ENTITIES).....	1
Societies and Similar Organizations	1
Charitable Entity	4
BUSINESS ACTIVITIES	5
Partly Business and Non-Business.....	6
REGISTRATION FOR GST	6
MEMBERSHIP SUBSCRIPTION.....	6
SUPPLY BY SOCIETIES AND SIMILAR ORGANIZATIONS (INCLUDING CHARITABLE ENTITIES).....	7
DONATION AND GRANT	9
FUND RAISING EVENTS	12
FREQUENTLY ASKED QUESTIONS	13
INQUIRY	20
FURTHER ASSISTANCE AND INFORMATION ON GST	20

INTRODUCTION

1. This Industry Guide is prepared to businesses in understanding matters with regards to the implication of the Goods and Services Tax (GST) on societies and similar organizations (including charitable entities).

Overview of Goods and Services Tax (GST)

2. Goods and Services Tax (GST) is a multi-stage tax on domestic consumption. GST is charged on all taxable supplies of goods and services in Malaysia except those specifically exempted. GST is also charged on importation of goods and services into Malaysia.

3. Payment of tax is made in stages by the intermediaries in the production and distribution process. Although the tax would be paid throughout the production and distribution chain, only the value added at each stage is taxed thus avoiding double taxation.

4. In Malaysia, a person who is registered under the Goods and Services Tax Act 2014 is known as a “registered person”. A registered person is required to charge GST (output tax) on his taxable supply of goods and services made to his customers. He is allowed to claim back any GST incurred on his purchases (input tax) which are inputs to his business. Therefore, the tax itself is not a cost to the intermediaries and does not appear as an expense item in their financial statements.

OVERVIEW OF SOCIETIES AND SIMILAR ORGANIZATIONS (INCLUDING CHARITABLE ENTITIES)

Societies and Similar Organizations

5. For the purposes of GST, “society” has the meaning assigned to it under Section 2 of the Societies Act, 1966. “Society” includes any club, company, partnership, or association of seven or more persons whatever its nature or object, whether temporary or permanent, but does not include-

- (a) any company registered under the provisions of any written law relating to companies for the time being in force in Malaysia;

- (b) any company or association constituted under any written law;
- (c) any trade union registered or required to be registered under the provisions of any written law relating to trade unions for the time being in force in Malaysia;
- (d) any company, association or partnership formed for the sole purpose of carrying on any lawful business that has for its object the acquisition of gain by the company, association or partnership, or by the individual members thereof;
- (e) any co-operative society, registered as such, under any written law;
- (f) any organization or association in respect of which there is for the time being in force a certificate (which may be granted, refused or cancelled at his discretion) by a person or authority appointed under the provisions of the written law for the time being enforce relating to the registration of schools that such organization or association forms part of the curriculum of a school; or
- (g) any school, management committee of a school, parents 'association or parent-teachers' association registered or exempted from registration under any law for the time being in force regulating schools.

6. For the purposes of GST, "similar organizations" refer to any organization registered under Registrar of Society, Registrar of Companies, Commissioner of Sports or any Act of Parliament. This organization includes economic association, professional association, and public interest group and also non-profit organization or any organization established under relevant Ministries. Examples of societies and similar organizations under various legislations are as follows:

- (a) Societies Act 1966 (*Akta 335*)
 - (i) Persekutuan Pekilang-Pekilang Malaysia;
 - (ii) Persatuan Seniman Malaysia; dan
 - (iii) Persatuan Kucing Bakabaik Malaysia

- (b) Companies Act 1965 (*Akta 125*)
- (i) Berjaya Vacation Club (BVC);
 - (ii) Swiss-Garden International Vacation Club; dan
 - (iii) Kelab Golf Perkhidmatan Awam.
- (c) Sports Development Act 1997 (*Akta 576*)
- (i) Persatuan Bolasepak Malaysia;
 - (ii) Kongres Tenpin Boling Malaysia; dan
 - (iii) Kongres Boling Padang Malaysia.
- (d) Act of Parlimen
- (i) St. John Ambulans Malaysia di bawah Akta (Perbadanan) St. John Ambulans Malaysia (Pindaan) 1974 (Akta A230);
 - (ii) Other institutions established under the relevant ministry such as the Ministry of Woman, Family and Community Development.

Example 1:

Children in need of Care and Protection Institution under Child Act, 2001 (Act 611) and Care Centres Act, 1993 (Act 506).

- *Rumah Budak Laki-Laki Tun Abdul Aziz,*
- *Pusat Perkembangan Kemahiran Kebangsaan,*
- *Taman Seri Puteri*
- *Sekolah Tunas Bakti*

Persons with Disabilities Institutions under Persons with Disabilities Act, 2008 (Act 685) and Care Centres Act, 1993 (Act 506).

- *Taman Sinar Harapan,*
- *Bengkel Daya,*
- *Pusat Latihan Perindustrian dan Pemulihan*
- *Pusat Pemulihan Dalam Komuniti*

Senior Citizen Institution under Care Centres Act, 1993 (Act 506).

- *Rumah Seri Kenangan,*
- *Rumah Ehsan,*
- *Desa Bina Diri*
- *Pusat Jagaan Harian Warga Emas*

Charitable Entity

7. Some similar organizations are established exclusively for charitable purposes. These charitable entities are for the benefit of the Malaysian community.

8. Generally, 'charitable' can be classified into four categories;

- (a) a trust body for the relief of poverty such as organisations that supply low cost furniture, clothing and accommodation and 'soup kitchen' ;
- (b) a trust body for the advancement of education such as research and adding to collecting knowledge of areas of studies, teaching illiterate adults to read and write;
- (c) a trust body for the advancement of religion such as religious classes conducted by mosque, churches dan temples;
- (d) a trust body for other purposes beneficial to the community not falling under any of the preceding categories includes promoting health (for example, educating the public about a particular disease), providing

community facilities such as museums, libraries, halls, botanical gardens, promoting art and culture.

9. Charitable entities which are established under relevant acts and administered by regulatory bodies under Government such as Social Welfare Department to carry out the social obligation of the government are considered as **public charitable entities**.

10. Other charitable entities, besides the public charitable entities, are categorized as **private charitable entities** for GST purpose.

11. Both public and private charitable entities may be involved in business and non-business activities.

BUSINESS ACTIVITIES

12. For GST purposes, a business includes any trade, commerce, profession, vocation or any other similar activity whether or not for a pecuniary profit.

13. The following are questions will help to determine whether the society or similar organization is carrying on a business:

- (a) Is the activity a serious undertaking or work earnestly pursued?
- (b) Is the activity actively pursued with reasonable or recognizable continuity?
- (c) Is the activity conducted in a regular manner and on sound and recognized business principles (business like nature)?
- (d) Is the activity concerned with the making of supplies for a consideration?
and
- (e) Is the activity concerned with the making of supplies of a kind commonly made by commercial organizations?

Partly Business and Non-Business

14. If goods or services are purchased partly for business and partly for non-business purposes, the GST incurred must be apportioned to reflect the amount attributable to business activities. For further information please refer to the Guide on Partial Exemption.

REGISTRATION FOR GST

15. Societies and similar organizations (including charitable entities) providing taxable supplies are subject to the same rules on registration for GST as other businesses. For further information please refer to the GST Guide on Registration.

MEMBERSHIP SUBSCRIPTION

16. Generally, membership subscription charged by any GST registered society or similar organization (including charitable entity) is subjected to GST if the value of the supply given to its members is substantial. That is, the benefit to the members in return of the subscription is substantial. There are also instances where it is a statutory requirement for certain professions, for example architects, lawyers, accountants, to be members of their professional associations/organisations. Such membership would not be subject to GST. However, it should be read together with section 64 of the GSTA which provides that any supply made by a local authority or statutory body in relation to the regulatory and enforcement functions are not subject to GST.

Example 2:

Employees Association of a government agency charges the following to its members:

- (a) Joining fee*
- (b) Membership fee*

In return for the membership, the members are provided with the membership card, a car sticker having the association logo, notepad and quarterly bulletin of members' association activity.

Example 3:

Malaysia Board of Architects Malaysia (BAM) is a statutory body responsible for the enforcement of the Architects Act, 1967 to enable members to practice in their field. As such the registration fees paid by architects to Board of Architects Malaysia (BAM) are not subject to GST.

17. The supply in this case (Example 2) relates to the aims and objectives and value of the supply is nominal and therefore the ~~above~~ fees (joining and membership fees) are not subject to GST. For the architects (Example 3), it is a statutory requirement to be a member to enable them to practise.

Example 4:

Woman's Club, charges RM50 annually to its members. The benefits that the members get for joining the club are access to the swimming pool, karaoke room, annual trip overseas and discounts for any purchases at selective outlets of the club.

Example 5:

ABC Country Club grants its members the right to use its facilities such as swimming pool, tennis and badminton court and snooker.

18. The value of the supplies (example 4 dan example 5) are not nominal. Since the benefits received by the members are substantial, the membership fee is subject to GST.

SUPPLY BY SOCIETIES AND SIMILAR ORGANIZATIONS (INCLUDING CHARITABLE ENTITIES)

19. Supply of **goods or services** to its members which **relates to its aims and objectives** and **available without payment** other than a membership subscription, where **the value of such supply is nominal, is not regarded as a supply**. The value of supply is treated as nominal when the cost of supply made by the society or similar organizations to each of its member in a year does not exceed RM100 (one hundred Ringgit Malaysia).

Example 6:

MIM Bulletin is a bimonthly publication by MIM Association distributed free of charge to its members which relates to its aims and objectives. MIM does not need to account for GST on the free bulletins distributed as the benefit is nominal and it is not regarded as a supply.

20. Supply of **goods** and **available without payment** and the **benefits of such supply is substantive**, is to be treated in accordance to “business gift rule”.

(a) Under “business gift rule”, a gift of goods made in the course or furtherance of the business made to the same person in a year where the cost of goods to the donor is not more than RM500 is not regarded as a supply but input tax credit is claimable.

(b) If the cost of goods to the donor is more than RM500, it is regarded as a supply and has to be accounted for GST and input tax credit is claimable.

21. Services supplied without payment is not regarded as a supply even though the benefits received are substantial.

Example 7:

Security service is taxable supply and subject to GST. If the service provided is given free of charge, it is not regarded as a supply and is not subject to GST.

Example 8:

XYZ is a trade association which represents industry's problems and concerns to the Government. It also provides free advisory services to its members on matters such as technology, trade promotion and quality controls and standards. The supplying of such services is not regarded as a supply and is not subject to GST.

22. Normally societies and similar organization charge their members at nominal value while they charge the non-members at the normal market price. Even though

the members are charged at nominal value, the supply of goods or services to the members and non-members are subject to GST. Input tax is claimable.

Example 9:

AXE Invest Sdn Bhd, provides professional advice, for example, guidance in running a business, investing in stock market, legal advice, and etc. AXE charges nominal value of RM1,000 to its members while the normal market price is RM50,000. This supply of services are taxable supplies and subject to GST.

DONATION AND GRANT

23. Donation in cash, grant or sponsorship to societies or similar organization (including charitable entity) without any benefits whatsoever to donor or sponsor is not regarded as a supply.

Example 10:

Amru Company (AC) gives cash donation of RM10,000 to Rumah Budak Laki-Laki Tun Abdul Aziz. In return for the cash donation, Rumah Budak Laki-Laki Tun Abdul Aziz gives AC a small plaque with its logo and words of appreciation. Cash donation is not a supply and the small plaque is also not a supply as it has no commercial value.

24. Donation in kind by a GST registered person to societies or similar organizations (including charitable entity) without any benefits whatsoever to donor or sponsor is to be treated in accordance to “business gift rule”.

Example 11:

SM Company sponsors footwear for the participants of a sport event. If the sponsorship of the footwear cost less than RM500 per person, it is regarded as business gift and not subject to GST. However, if the cost of the footwear is more than RM500 per person, then it is subject to GST. SM Company needs to account for GST on the supply if he is a GST registered person.

25. Supply of goods or services by GST registered society or similar organization which benefits the donor or sponsor in return for the donation in cash or in kind is subject to GST and input tax credit is claimable.

Example 12:

- (a) *advertising or promoting the donor's or sponsor's name or its products in the program booklet;*
- (b) *naming the event after the donor or sponsor;*
- (c) *displaying the donor's or sponsor's name on shirts worn by a team;*

Example 13:

Anaqi Company (Anaqi) is the main sponsor for a local football tournament. The sponsorship in the form of jersey given to AIS Sport Club, organizer of this tournament and to be distributed to every football team. In return, the corporate name and logo of the sponsor will be printed on the players' jerseys. The sponsors' name will be posted on the billboard and at the football field during the tournament.

The supply by Anaqi is subject to GST because the consideration of the donation in kind has benefit in return in the form of advertisement to the company. If AIS Sport Club is a registered person, he needs to account the GST on the sponsorship received.

26. However, supply of goods or a service by GST registered society or similar organization to the donor or sponsor in return for donation in cash and in kind is not regarded as a supply if it has no commercial value.

Example 14:

Parent Teachers Association of Sekolah Kebangsaan Jitra organized canteen day. Roslan Company Sdn Bhd sponsored food and beverages. In return, the organizer gives the director of the company a certificate of appreciation and a notepad. The supply by the organizer is not regarded as a supply and not subject to GST because it has no commercial value.

27. Supply of goods has no commercial value if it:
- (a) has no resale value;
 - (b) is specially made for a particular fundraising event and is not available for sale in the market;
 - (c) bears the logo of the charitable entity; or
 - (d) carries the fundraising message.
28. Supply of services would have no commercial value if it;
- (a) is mere acknowledgement which is not tantamount to advertising (e.g. naming the donors in the programme/ booklet/ banner and giving a small token of appreciation).
 - (b) has no written or verbal agreements where the conditions confer benefits on the sponsor; or
 - (c) is not linked to its business activity.
29. For donation in kind, GST has to be accounted at the tax fraction of 6/106 on the open market value (OMV) of the donated goods of the said supply. For donation in cash, GST has to be accounted at the tax fraction of 6/106 on the amount of the donation received.

Example 15:

Izmatul Company sponsors TTS club coffee mugs bearing its name and corporate logo for an event. In this case where the sponsor has sponsored coffee mugs with corporate name or logo, TTS Club (if it is a GST registered person) is required to account for GST based on the open market value for providing advertising space.

30. Private charitable entity for persons with disabilities and also those registered under the Care Centres Act 1993 may be given relief from the payment of GST on acquisition of selected goods as prescribed under items 7 and 8, First Schedule of

Goods and Services Tax (Relief) Order 2014 subject to conditions stipulated in the Order.

FUND RAISING EVENTS

31. Society or similar organizations do carry out fund raising events such as auction, jumble sale, walkathon, dinner dan lucky draw from time to time for charitable purposes.

32. Any registered person under section 20 of the GSTA, organizing a fund raising event, making supplies of goods or services in such an event is eligible to be given relief from charging GST on those supplies under item 1 of the Second Schedule of the Goods and Services Tax (Relief) Order 2014 subject to conditions stipulated in the Order. This person must not be in a business of raising fund as in the case of a professional fund raiser.

FREQUENTLY ASKED QUESTIONS

Q1. We are a non-profit organization providing sport and recreation facilities for the community free of charge or at a nominal fee. We receive some grants from the government. Are we required to register under GST?

A1. Supply of sport and recreation facilities is a taxable supply. However, if this supply of services is provided free of charge, it is regarded as not a supply and is not subject to GST. If you supply these services to community or others for a charge, it is subject to GST. You have to register for GST if your annual taxable supplies exceed the prescribed threshold.

Q2. Muzium Kesenian Islam, a non-profit organization charges admission fee to its patrons. The museum also obtains income from calligraphy classes, selling of gifts and souvenirs and renting out its restaurant premise. Is the organization liable to be registered under GST?

A2. Muzium Kesenian may be liable to register for GST Islam as it is making taxable supplies.

Q3. Is an admission fee to entertainment events offered by any society or similar organization (including charitable entity) be subject to GST?

A3. Admissions to a place of amusement or recreation charged by any society or similar organization (including charitable entity) will be subject to GST. These include admissions to stage and film presentations, exhibitions, sporting events, museums, playground and recreational facilities.

Q4. What is the GST treatment on advertising services provided by societies or similar organizations?

A4. Societies and similar organizations sometimes sell advertising space in their own brochures, programs, annual reports etc. The advertising space slot is a taxable supply subject to GST at a standard rate.

Q5. Are ambulance services provided by societies and similar organizations (including charitable entities) subject to GST?

A5. Ambulance services is a taxable supply and subject to GST. If the service is provided free of charge, it is not a supply. If the ambulance service is provided by a public charitable entity, it is an out of scope supply in line with GST treatment for government.

Q6. Are first aid courses offered by a non-profit organization such as St. John Ambulance or Red Crescent subject to GST?

A6. The supply of a first aid course by a non-profit organization which relates to its aim and objective offered to its members and general public free of charge, it is not a supply and not subject to GST. However, if the first aid course is offered to non-members for a charge, it is subject to GST. The non-profit organization has to charge and account for GST if it is a registered person.

Q7. Berjaya Vacation Club charges affiliation fees to the overseas hotels and resorts. What is the GST treatment on this affiliation fees?

A7. Affiliation fees charged by Berjaya Vacation Club to the overseas hotels and resorts are treated as exported service subject to GST at a zero rate.

Q8. Malaysian Institute of Accountants (MIA) pays affiliation fees to The Chartered Association of Certified Accountants (Association of Chartered Certified Accountants (ACCA), United Kingdom). What is GST treatment on this affiliation fees?

A8. Affiliation fees paid to international bodies situated outside of Malaysia is not subject to GST.

Q9. My club organizes golf tournament for members and the general public and charge competition fees. What is the GST treatment on competition fees?

A9. Competition fees is subject to GST at standard rate.

Q10. What is the GST treatment on counseling services provided by a non-profit organization such as the Befrienders to the general public?

A10. Counseling service is taxable supply and subject to GST at standard rate. If the service provided is free of charge, it is not regarded as a supply and not subject to GST.

Q11. Are courses conducted by non-profit organization subject to GST?

A11. In house training to members of the non-profit organization is a taxable supply and subject to GST at standard rate. If the training provided is free of charge it is not regarded as a supply and not subject to GST.

However, if the non-profit organization outsourced its training to another party, normal GST rules will apply depending on the status of the service provider. If it is a GST registered person then it is subjected to GST at standard rate.

Q12. Malaysian Textiles Manufacturers Association (MTMA), a non-profit organization, has been appointed as the authorized body to issue and endorse Certificate of Origin for all textile related products by the Ministry of International Trade and Industry (MITI) since 1990. MTMA charges a fee to its member for endorsement of the Certificate of Origin (CO). What is the GST treatment on this fee?

A12. Endorsement fee is subject to GST at standard-rate.

Q13. A Sports Club in Kuala Lumpur offers horse riding lessons for a fee. What is the GST treatment on this fee and who should account for GST if the lessons are provided by an employee of the club, a professional or a free-lance instructor?

A13. Horse riding lessons are taxable supplies and therefore the fees are subject to GST at standard-rate. If the lessons are provided by an employee of the club, then the club itself should account for GST. If the lessons are provided by a professional or free-lance instructor, then such person must charge GST for their services to the club and account for GST if he is a registered person.

Q14. XYZ association provides library or resource centre services for members and non-member, and imposes a charge/ fee on these services. What is the GST treatment on this charge/ fee?

A14. GST treatment on the charges/ fees pertaining to library or resource centre services is as follows:

- (a) Annual subscription fee, admission charges, non-refundable deposit, photocopying services charges, printing services charges, fax services charges; internet services charges, compensation charges for damages or loss of books or materials borrowed (cost of the books or materials) and reference services charges (to university/college students undertaking research) are subject to GST.
- (b) Refundable deposit, penalty for damages or loss of books, fine for each book that is overdue and penalty for replacement card are not subject to GST.

Q15. XYZ organization, a professional association, publishes monthly magazine for subscription at the following rates:

Rate	Per Issue	Annually (12 issues)
Malaysia	RM7.00	RM84.00
Singapore	RM9.00	RM108.00
Australia/New Zealand	RM13.00	RM156.00
United Kingdom	RM16.00	RM192.00
United States	RM17.00	RM204.00

- (a) **Is the subscription for the magazine subject to GST?**
- (b) **How does XYZ account for GST?**
- (c) **During promotion, souvenir items such as umbrella, watch, etc. are given as a free gift to the new subscribers. Are these free gifts subject to GST?**

A15. (a) Yes, the subscription of magazine is taxable supply and subject to GST.

- (b) Supply within Malaysia is taxable at standard-rate and supply outside of Malaysia is taxable at zero-rate.
- (c) Gifts (goods) given to new subscribers in a promotional campaign, provided the cost of the gifts does not exceed RM500 per person in a year are not required to be accounted for output tax.

Q16. My organization publishes books, handbooks, compact disc etc. that relates to our aims and main objectives which are given to the public either free of charge or sold at a nominal charge. Are these publications subject to GST?

A16. Publications are taxable supplies and subject to GST at standard-rated. However, if these publications are circulated outside of Malaysia, they are subjected to zero rate.

Q17. My association rents out rooms, halls and facilities to members and general public. What is the GST treatment on this rental?

A17. The rental of a room, a hall or facility for weddings, parties and other functions is subject to GST at standard-rate.

Q18. My association receives donated goods periodically. Excess donated goods are then sold to the general public. What is the GST treatment on these sales?

A18. Sales of donated goods are taxable supplies and subject to GST.

Q19. X Furniture Association, a trade association, organize a furniture exhibition overseas to promote sales for its members. This exercise that relates to its aims and objective of the Association. What is the GST implication on the input tax incurred to prepare for such promotions?

A19. Any GST incurred in organizing the promotion is not claimable.

Q20. What is GST treatment on goods and services acquired by charitable entities?

A20. Public charitable entities are given relief from the payment of GST to acquire goods excluding petroleum and imported motor cars imported under Item 3, First Schedule, Goods and Services Tax (Relief) Order 2014 subject to conditions as specified under this Order.

Whereas for private charitable entities, only the entity for persons with disabilities registered with the Social Welfare Department or a private charitable entity registered under the Care Centres Act 1993 can be given relief on the acquisition of selected goods as are listed under items 7 and 8, First Schedule, Goods and Services Tax (Relief) Order 2014 subject to the conditions specified under this Order.

Q21. Y Company is a local agent appointed to bring a professional golfer for appearance in the Malaysian Open Golf tournament. The local agent is required to pay appearance fee to the golfer. Is the appearance fee subject to GST and who should account for it?

A21. Appearance fee paid to professional sportsperson (in this case the golfer) is a consideration for services rendered that is the golfer's appearance in the event. The appearance fee paid by the local agent to professional golfer is deemed to be imported services and subject to GST by way of reverse charge mechanism. For further information on imported services, please refer to GST General Guide.

Q22. My associations provide seminars, workshops and conference for its members at RM150 per head and the general public at RM200 per head. How do I account for GST?

A22. The consideration or fee charged is inclusive of GST. Hence, account for GST as a tax fraction of the fee imposed.

Q23. ABC Association, a non-profit organization occasionally invites a foreign speaker to present papers for its seminars or conferences organized for its members and the general public. ABC pays for the speaker's accommodation, meals and traveling allowances including professional/appearance fee. Does ABC have to account for GST on such payment?

A23. If ABC is registered under GST, he has to account for GST on the payment made. On the professional fee, it is to be accounted by way of reverse charge mechanism as it is regarded as an imported service. For further information on imported services, please refer to GST General Guide.

Q24. A Football Association in Malaysia, a GST registered person, imports a professional footballer to play for the Association in the Malaysian Football League on a contractual basis. The Association pays a transfer fee to the former employer of the footballer overseas and pay salary and allowances to the footballer while on contract with the Football Association in Malaysia. What is the GST treatment on the transfer fee, salary and allowances? Who should account for the GST?

A24. The service by the footballer to play for the Association is regarded as an imported service and the Association has to account for the GST by way of reverse charge mechanism. A contract of employment is not regarded as business. Thus, the salary and allowances paid to the footballer are not subject to GST. For further information on imported services, please refer to GST General Guide.

Q25. Are takings from a coin operated vending machine located at an association or club's premise subject to GST? Who should account for it?

A25. Supplies from a coin operated machine e.g. snacks and drinks are subject to GST. GST on the takings must be accounted by the person who supplies the use of the vending machine to the customer. GST has to be accounted at the time the coins are removed from the machine. As for the association or club, it has to charge GST to the supplier on rental of the space where the machine is placed or has to account for GST on commissions that it receives.

INQUIRY

1. For any inquiries for this guide please contact:

Sektor I

Bahagian GST

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FURTHER ASSISTANCE AND INFORMATION ON GST

2. Further information on GST can be obtained from :

(a) GST website : www.gst.customs.gov.my

(b) Customs Call Center :

- Tel : 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- E-mail : ccc@customs.gov.my