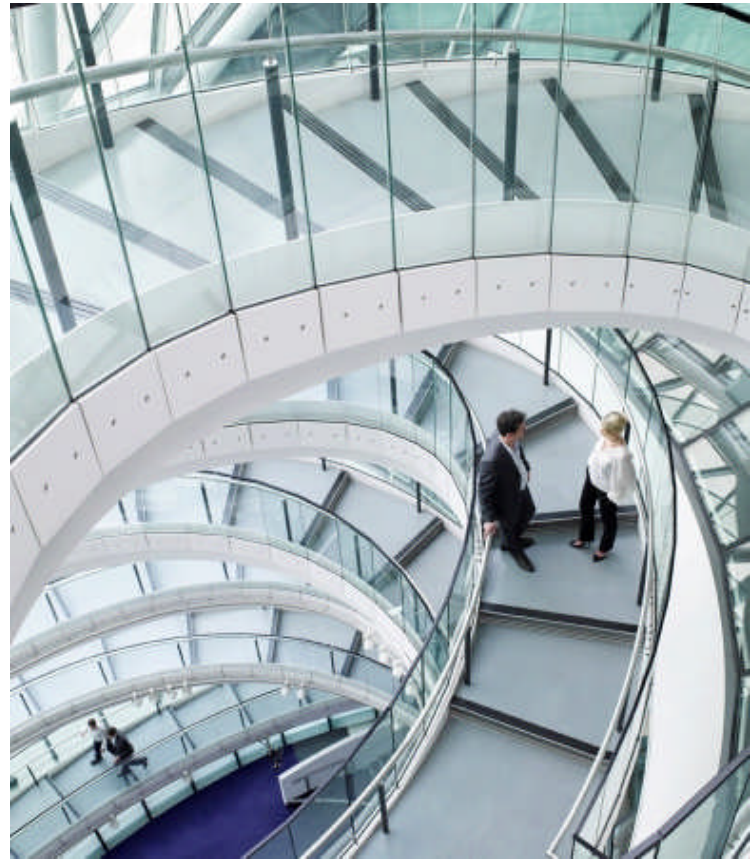


1 July 2014 | Issue 12-2014

# *Taxavvy*

## Stay current. Be tax savvy.

Goods and Services Tax  
Regulations and Orders



[www.pwc.com/my](http://www.pwc.com/my)

## Goods and Services Tax (GST) Regulations and Orders

Following the gazette of the Goods and Services Tax Act 2014 on 19 June 2014, the following legislation were issued on 30 June 2014 and 1 July 2014:

No.	Title of the regulation / order	Effective date
1	Goods and Services Tax (Amount of Taxable Supply) Order 2014 [P.U.(A) 183/2014]	1 July 2014
2	Goods and Services Tax (Rate of Tax) Order 2014 [P.U.(A) 184/2014]	1 July 2014
3	Goods and Services Tax (Application to Government) Order 2014 [P.U.(A) 185/2014]	1 July 2014
4	Goods and Services Tax (Tax Agent Application Fee) Order 2014 [P.U.(A) 186/2014]	1 July 2014
5	Goods and Services Tax (Imposition of Tax for Supplies in respect of Designated Areas) Order 2014 [P.U.(A) 187/2014]	1 July 2014
6	Goods and Services Tax (Advance Ruling) Regulations 2014 [P.U.(A) 188/2014]	1 July 2014
7	Goods and Services Tax (Review and Appeal) Regulations 2014 [P.U.(A) 189/2014]	1 July 2014
8	Goods and Services Tax Regulations 2014 [P.U.(A) 190/2014] <ul style="list-style-type: none"> <li>Regulations 11 and 12, and Part VI, VII, VIII*, IX and X</li> <li>Other regulations</li> </ul>	1 April 2015 1 July 2014

\* Sub-regulations 1(2) and 1(3) have inadvertently stated "VIII" as "VII".

The taxable supply threshold for GST registration is RM500,000 as provided in P.U.(A) 183/2014 and the rate of GST is 6% as provided in P.U.(A) 184/2014.

## Let's talk

GST / Indirect tax	Name	Email	Telephone
<b>Kuala Lumpur</b>			
	Wan Heng Choon	heng.choon.wan@my.pwc.com	+60(3) 2173 1488
	Steve Chia	steve.chia.siang.hai@my.pwc.com	+60(3) 2173 1572
	Raja Kumaran	raja.kumaran@my.pwc.com	+60(3) 2173 1701
	Dato' Tan Kwong Jin	kwong.jin.tan@my.pwc.com	+60(3) 2173 1808
	Nicolaos Giannopoulos	nicolaos.giannopoulos@my.pwc.com	+60(3) 2173 0833
	Hanita Ahmad	hanita.ahmad@my.pwc.com	+60(3) 2173 0202
	Yap Lai Han	lai.han.yap@my.pwc.com	+60(3) 2173 1491
<b>Penang / Ipoh</b>	Tony Chua	tony.chua@my.pwc.com	+60(4) 238 9118
<b>Johor Bahru</b>	Benedict Francis	benedict.francis@my.pwc.com	+60(7) 222 4448
<b>Melaka</b>	Teh Wee Hong	wee.hong.teh@my.pwc.com	+60(3) 2173 1595
	Au Yong	paik.hup.au@my.pwc.com	+60(6) 282 6169
<b>Labuan</b>	Jennifer Chang	jennifer.chang@my.pwc.com	+60(3) 2173 1828

You may also get in touch with your regular PwC contact.

[pwc.com/my](http://pwc.com/my)

**TaXavvy** is a newsletter issued by PricewaterhouseCoopers Taxation Services Sdn Bhd. Whilst every care has been taken in compiling this newsletter, we make no representations or warranty (expressed or implied) about the accuracy, suitability, reliability or completeness of the information for any purpose. PricewaterhouseCoopers Taxation Services Sdn Bhd, its employees and agents accept no liability, and disclaim all responsibility, for the consequences of anyone acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it. Recipients should not act upon it without seeking specific professional advice tailored to your circumstances, requirements or needs.

© 2014 PricewaterhouseCoopers Taxation Services Sdn Bhd. All rights reserved. "PricewaterhouseCoopers" and/or "PwC" refers to the individual members of the PricewaterhouseCoopers organisation in Malaysia, each of which is a separate and independent legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.