

# GST Customs Malaysia

# **GST Malaysia**

## Goods and Services Tax

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# Business Guide to GST in Malaysia Part 5:

## Registering your Business

The first step to being GST-ready is to register for a GST identification number. You need to check whether you are required to register or whether you want to register voluntarily.

Persons having businesses with annual sales turnover exceeding RM500,000 are liable to be registered under GST. Persons include an individual, sole proprietor, partnership, company, trust, estate, society, union, club, association or any other organization including a government department or a local authority which is involved in the business of making taxable supplies in Malaysia.

The annual sales turnover can be determined based on either:

- The total value of taxable supplies of the current month and the previous 11 months, or
- The total value of taxable supplies of the current month and the next 11 months.

You also need to decide on the type of registration best for your business:

- Voluntary Registration
- Group Registration
- Divisional/Branch Registration

## Deregistration

You must apply for deregistration of your business within 30 days from the date of the following circumstances when:

- Your business has ceased
- No longer fulfill the requirements of registration

## Voluntary Registration

- Any person making a taxable supply and having an annual sales turnover RM500,000 and below is not required to be registered. However, you may voluntarily apply for registration. Voluntary registration is allowable but must remain in the system for at least 2 years.
- Once registered, you are required to charge and collect GST on the taxable supplies and at the same time are entitled to claim input tax credit and eligible to enjoy all facilities provided under the law.

## Group Registration

Group registration is a facility that allows several companies to group and centralize their administration for the GST accounting purpose. Each company must be registered individually before they can be grouped as a single registered person and each company must be making wholly taxable supply.

## Requirements for Group Registration

- Companies are eligible for group registration if one company controls another company. One company is taken to control another company if the first mentioned company holds directly, indirectly through subsidiaries or together directly or indirectly through subsidiaries more than 50% of the issued share capital

of the second mentioned company.

- One of the members has to be nominated by the group as the representative member of the group.
- Any taxable supply made by or to a member of the group shall be treated as a supply by or to the representative member.
- Supplies between group members would be disregarded as a supply.
- Each member of the group is required to keep proper records as they are jointly and severally liable.

## Divisional/Branch Registration

A taxable person who is carrying on its business in several divisions or branches upon request and subject to stipulated terms and conditions can be registered in the names of those divisions/branches. This is a facility for any taxable person with a number of self accounting units to register each unit separately for GST.

Each division/branch will be given a separate GST identification number and make its own returns. However, the taxable person remains accountable for all GST liability of all divisions/branches.



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The advertisement features a central graphic with a red border. At the top, it says 'ONLINE GST COURSE' in bold black text, followed by 'CLICK HERE' in bold black text with a red underline. Below this, there are three colored buttons: a blue button for 'Online GST Course 1 What is GST', a red button for 'Online GST Course 2 Accounting for GST', and a green button for 'Kursus GST Online Apakah GST'. A red arrow points from the blue button to the red button, and a green arrow points from the red button to the green button. To the right of the blue button is the website address 'www.gstmalaysia.org'. At the bottom right of the graphic is a red arrow pointing right with the text 'START NOW' inside it.

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