

# MALAYSIA GST

## NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

MAY 2014 CONTENT UPDATE #1

### Introduction

The authority of Malaysia GST has been added, including all rates, catch-all rules, and cross-border logic. Product taxability will be added in a future update.

### Zone

The authority of Malaysia GST has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Malaysia	World	MY	Harmonized

### Authority Options

NAME	CONDITION	VALUE	START DATE	END DATE
CR - Registration Requirement	Both	Registration Requirement	4/1/2015	N/A
Filing Groups Goods	- None -	Yes	4/1/2015	N/A
Filing Groups Physical Performance	- None -	Yes	4/1/2015	N/A
Filing Groups Work on Goods	- None -	Yes	4/1/2015	N/A
Filing Groups Customer Location	- None -	Yes	4/1/2015	N/A



NAME	CONDITION	VALUE	START DATE	END DATE
GS - Goods Reverse Charge	Not Applicable	Not Applicable	4/1/2015	N/A
Intra-Company tax free sale - Goods	- None -	Yes	4/1/2015	N/A
Intra-Company tax free sale - Physical Performance	- None -	Yes	4/1/2015	N/A
Intra-Company tax free sale - Customer Location	- None -	Yes	4/1/2015	N/A
Intra-Company tax free sale - Work on Goods	- None -	Yes	4/1/2015	N/A
CL - Customer Location Reverse Charge	Foreign Transaction	Registration Required	4/1/2015	N/A
PP - Physical Performance	Not Applicable	Not Applicable	4/1/2015	N/A
PRL - Parent Registration Lookup	- None -	No	4/1/2015	N/A
Turn Off Authority	- None -	No	4/1/2015	N/A
Turn Off Authority	- None -	Yes	1/1/1901	3/31/2015
UE - Used and Enjoyed	Both	- None -	4/1/2015	N/A

## Registration Mask

The following registration mask has been added to the authority of Malaysia GST. This matches the registration mask used for the current sales and services tax authorities. The mask will be updated once the Malaysian government provides the new registration information.

TYPE	REGISTRATION MASK
COMPLEX	<code>^\w-\d{10} \^w\d{6} \^w{3}-\w{2}-\d{8}(\^d{4})? \^(W\d{2}-)?\d{8}\^d{2,4}\$</code>

TYPE	REGISTRATION MASK
SIMPLE	^MY ^w-\d{10} ^w\d{6} ^w{3}-w{2}-\d{8}(\d{4})? ^(\W\d{2}-)?\d{8}/\d{2,4}\$

## Rate Updates

The following rates have been added in the authority of Malaysia GST.

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	4/1/2015	Goods and Services Tax Bill 2014
ZR	Zero Rate	0%	4/1/2015	Goods and Services Tax Bill 2014
SR	Standard Rate	6%	4/1/2015	Goods and Services Tax Bill 2014

## Catch-all Rules

The following catch-all rules have been added in the authority of Malaysia GST.

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	4/1/2015	Goods and Services Tax Bill 2014
5001	NL	N/A	4/1/2015	Goods and Services Tax Bill 2014
5002	ZR	N/A	4/1/2015	Goods and Services Tax Bill 2014
5008.9999	SR	OVERRIDE_STANDARD	4/1/2015	Goods and Services Tax Bill 2014

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
9980	ZR	ZERO RATED	4/1/2015	Goods and Services Tax Bill 2014
9990	EXEMPT	N/A	4/1/2015	Goods and Services Tax Bill 2014
10000	SR	N/A	4/1/2015	Goods and Services Tax Bill 2014

Please contact Customer Support with any questions.