

MALAYSIA GST

AUTHORITY SPECIFIC MESSAGE UPDATES

THOMSON REUTERS TAX RESEARCH
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Authority Specific Messages

The following authority specific messages have been updated with new descriptions.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCBG1	Standard input VAT in Ship To Location.	Standard input GST in Ship To Location.
GCBG2	Import VAT in Ship To Location.	Import GST in Ship To Location.
GCBG3	Recovery of import VAT in Ship To Location.	Recovery of import GST in Ship To Location.
GCBG4	Import VAT in Ship To location.	Import GST in Ship To location.
GCBG5	Buyer must be registered to recover VAT in Ship To location.	Buyer must be registered to recover GST in Ship To location.
GCBG7	Seller cannot invoice VAT as seller is not registered in Ship To location.	Seller cannot invoice GST as seller is not registered in Ship To location.
GCBG8	Domestic transfer of goods within the same entity is treated as outside the scope of VAT.	Domestic transfer of goods within the same entity is treated as outside the scope of GST.
GCBG9	Domestic transfer of goods with same registration group is treated as outside the scope of VAT.	Domestic transfer of goods with same registration group is treated as outside the scope of GST.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCBG12	Standard input VAT in ship from location.	Standard input GST in ship from location.
GCBG13	Seller cannot invoice VAT as seller is not registered in Ship From location.	Seller cannot invoice GST as seller is not registered in Ship From location.
GCSG1	Standard output VAT in Ship To Location.	Standard output GST in Ship To Location.
GCSG2	Seller must be registered to collect VAT.	Seller must be registered to collect GST.
GCSG3	Import VAT in Ship To Location.	Import GST in Ship To Location.
GCSG4	Recovery of import VAT in Ship To Location.	Recovery of import GST in Ship To Location.
GCSG5	Standard output VAT in Ship To location.	Standard output GST in Ship To location.
GCSG6	Import VAT in Ship To Location.	Import GST in Ship To Location.
GCSG7	Seller must be registered to collect and recover VAT in Ship To location.	Seller must be registered to collect and recover GST in Ship To location.
GCSG8	Zero-rated export in Ship From location.	Zero-rated export in Ship From location, GST Act 17(1)(b).
GCSG10	Domestic transfer of goods within the same entity are treated as outside the scope of VAT.	Domestic transfer of goods within the same entity are treated as outside the scope of GST.
GCSG11	Domestic transfer of goods within a registration group are treated as outside the scope of VAT.	Domestic transfer of goods within a registration group are treated as outside the scope of GST.
GCSG12	No VAT liability in Ship to location.	No GST liability in Ship to location.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCSG14	Seller must be registered to collect and recover VAT in ship from location.	Seller must be registered to collect and recover GST in ship from location.
GCBPP3	Buyer must self-assess input VAT in Service location.	Buyer must self-assess input GST in Service location.
GCBPP4	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBPP5	Input VAT in Service location.	Input GST in Service location.
GCBPP6	Seller may need to register to collect VAT in Service location.	Seller may need to register to collect GST in Service location.
GCBPP7	Seller may need to register to collect VAT in Service location.	Seller may need to register to collect GST in Service location.
GCBPP8	Domestic supply of services with same entity is treated as out of scope of VAT in the Service location.	Domestic supply of services with same entity is treated as out of scope of GST in the Service location.
GCBPP9	Domestic supply of services with same registration group is treated as out of scope of VAT in the Service location.	Domestic supply of services with same registration group is treated as out of scope of GST in the Service location.
GCBPP10	Seller cannot invoice VAT since seller is not registered in Service location.	Seller cannot invoice GST since seller is not registered in Service location.
GCSP1	No VAT liability in Service location.	No GST liability in Service location.
GCSP2	Output VAT in Service location.	Output GST in Service location.
GCSP4	Seller must register to collect VAT in Service location.	Seller must register to collect GST in Service location.
GCSP5	No VAT liability in Seller country.	No GST liability in Seller country.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCSP6	Domestic supply of services within the same entity is treated as out of scope of VAT in the Service Location.	Domestic supply of services within the same entity is treated as out of scope of GST in the Service Location.
GCSP7	Domestic supply of services within the same registration group is treated as out of scope of VAT in the Service Location.	Domestic supply of services within the same registration group is treated as out of scope of GST in the Service Location.
GCBCL1	Standard input VAT in Buyer's Country	Standard input GST in Buyer's Country
GCBCL2	Buyer must be established to recover VAT in Buyer's Country	Buyer must be established to recover GST in Buyer's Country
GCBCL3	Seller must be established to collect VAT in Buyer's Country	Seller must be established to collect GST in Buyer's Country
GCBCL7	Buyer must be established to recover VAT in Buyer's Country.	Buyer must be established to recover GST in Buyer's Country.
GCBCL11	Buyer must self-assess input VAT in Service location.	Buyer must self-assess input GST in Service location.
GCBCL12	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBCL13	Input VAT in Service location.	Input GST in Service location.
GCBCL14	Seller must register to collect VAT in Service location.	Seller must register to collect GST in Service location.
GCBCL15	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBCL18	Buyer must self-assess input VAT in Service location.	Buyer must self-assess input GST in Service location.
GCBCL19	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCBCL20	Input VAT in Service location.	Input GST in Service location.
GCBCL21	Seller must register to collect VAT in Service location.	Seller must register to collect GST in Service location.
GCBCL26	Buyer must self-assess input VAT in Buyer's country.	Buyer must self-assess input GST in Buyer's country.
GCBCL27	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.
GCBCL28	Input VAT in Buyer's country.	Input GST in Buyer's country.
GCBCL29	Seller must register to collect VAT in Buyer's country.	Seller must register to collect GST in Buyer's country.
GCBCL33	Buyer must self-assess input VAT in Buyer's country.	Buyer must self-assess input GST in Buyer's country.
GCBCL34	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.
GCBCL35	Input VAT in Buyer's country.	Input GST in Buyer's country.
GCBCL36	Seller must register to collect VAT in Buyer's country.	Seller must register to collect GST in Buyer's country.
GCBCL37	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.
GCBCL38	Domestic supply of services with same entity is treated as out of scope of VAT in the Service location	Domestic supply of services with same entity is treated as out of scope of GST in the Service location
GCBCL39	Domestic supply of services with same registration group is treated as out of scope of VAT in the Service location.	Domestic supply of services with same registration group is treated as out of scope of GST in the Service location.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCBCL42	Domestic supply of services with same entity is treated as out of scope of VAT in Buyer country	Domestic supply of services with same entity is treated as out of scope of GST in Buyer country
GCBCL43	Domestic supply of services with same registration group is treated as out of scope of VAT in Buyer's country	Domestic supply of services with same registration group is treated as out of scope of GST in Buyer's country
GCBCL45	Seller cannot invoice VAT since seller is not registered in Service location.	Seller cannot invoice GST since seller is not registered in Service location.
GCBCL46	Seller cannot invoice VAT since seller is not registered in Service location.	Seller cannot invoice GST since seller is not registered in Service location.
GCBCL47	Seller cannot invoice VAT since seller is not registered in Buyer's Country.	Seller cannot invoice GST since seller is not registered in Buyer's Country.
GCBCL48	Seller cannot invoice VAT since seller is not registered in Buyer's Country.	Seller cannot invoice GST since seller is not registered in Buyer's Country.
GCBCL201	No VAT liability in Service location.	No GST liability in Service location.
GCBCL202	Buyer must self-assess input VAT in Service location.	Buyer must self-assess input GST in Service location.
GCBCL203	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBCL204	Input VAT in Service location.	Input GST in Service location.
GCBCL205	Seller cannot invoice VAT since Seller is not registered in Service location.	Seller cannot invoice GST since Seller is not registered in Service location.
GCBCL206	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBCL207	No VAT liability in Service location.	No GST liability in Service location.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCBCL208	Buyer must self-assess input VAT in Service location.	Buyer must self-assess input GST in Service location.
GCBCL209	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBCL210	Input VAT in Service location.	Input GST in Service location.
GCBCL211	Seller cannot invoice VAT since Seller is not registered in Service location.	Seller cannot invoice GST since Seller is not registered in Service location.
GCBCL212	Buyer must register to recover VAT in Service location.	Buyer must register to recover GST in Service location.
GCBCL213	No VAT liability in Buyer's country.	No GST liability in Buyer's country.
GCBCL214	Buyer must self-assess input VAT in Buyer's country.	Buyer must self-assess input GST in Buyer's country.
GCBCL215	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.
GCBCL216	Input VAT in Buyer's country.	Input GST in Buyer's country.
GCBCL217	Seller cannot invoice VAT since Seller is not registered in Buyer's country	Seller cannot invoice GST since Seller is not registered in Buyer's country
GCBCL218	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.
GCBCL219	No VAT liability in Buyer's country.	No GST liability in Buyer's country.
GCBCL220	Buyer must self-assess input VAT in Buyer's country.	Buyer must self-assess input GST in Buyer's country.
GCBCL221	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCBCL222	Input VAT in Buyer's country.	Input GST in Buyer's country.
GCBCL223	Seller cannot invoice VAT since seller is not registered in Buyer's country.	Seller cannot invoice GST since seller is not registered in Buyer's country.
GCBCL224	Buyer must register to recover VAT in Buyer's country.	Buyer must register to recover GST in Buyer's country.
GCBCL227	Domestic supply of services with same entity is treated as out of scope of VAT in the Service location.	Domestic supply of services with same entity is treated as out of scope of GST in the Service location.
GCBCL228	Domestic supply of services with same registration group is treated as out of scope of VAT in the Service location.	Domestic supply of services with same registration group is treated as out of scope of GST in the Service location.
GCBCL231	Domestic supply of services with same entity is treated as out of scope of VAT in Buyers country.	Domestic supply of services with same entity is treated as out of scope of GST in Buyers country.
GCBCL232	Domestic supply of services with same registration group is treated as out of scope of VAT in Buyer country.	Domestic supply of services with same registration group is treated as out of scope of GST in Buyer country.
GCSCCL1	No VAT liability in Service location.	No GST liability in Service location.
GCSCCL2	Output VAT in Service location.	Output GST in Service location.
GCSCCL4	Seller must register to collect VAT in Service location.	Seller must register to collect GST in Service location.
GCSCCL5	No VAT liability in Service location.	No GST liability in Service location.
GCSCCL6	Output VAT in Service location.	Output GST in Service location.
GCSCCL8	Seller must register to collect VAT in Service location	Seller must register to collect GST in Service location

MESSAGE NAME	PRIOR DESCRIPTION	UPDATED DESCRIPTION
GCSCCL9	No VAT liability in Buyer's country.	No GST liability in Buyer's country.
GCSCCL10	Output VAT in Buyer's country.	Output GST in Buyer's country.
GCSCCL12	Seller must register to collect VAT in Buyer's country.	Seller must register to collect GST in Buyer's country.
GCSCCL13	No VAT liability in Buyer's country.	No GST liability in Buyer's country.
GCSCCL14	Output VAT in Buyer's country.	Output GST in Buyer's country.
GCSCCL16	Seller must register to collect VAT in Buyer's country.	Seller must register to collect GST in Buyer's country.
GCSCCL17	Location of effective use and enjoyment of service may subject service to VAT in Seller's country.	Location of effective use and enjoyment of service may subject service to GST in Seller's country.
GCSCCL21	Domestic supply of services within same entity is treated as out of scope of VAT.	Domestic supply of services within same entity is treated as out of scope of GST.
GCSCCL25	Domestic supply of services within same entity is treated as out of scope of VAT.	Domestic supply of services within same entity is treated as out of scope of GST.
GCSCCL29	Seller cannot invoice VAT since seller is not registered in Service location.	Seller cannot invoice GST since seller is not registered in Service location.
GCSCCL30	Seller cannot invoice VAT since seller is not registered in Service location.	Seller cannot invoice GST since seller is not registered in Service location.
GCSCCL31	Seller cannot invoice VAT since seller is not registered in Buyer's country.	Seller cannot invoice GST since seller is not registered in Buyer's country.
GCSCCL32	Seller cannot invoice VAT since seller is not registered in Buyer's country.	Seller cannot invoice GST since seller is not registered in Buyer's country.

Please contact Customer Support with any questions.