

MALAYSIA GST

PRODUCT TAXABILITY RULES

THOMSON REUTERS TAX RESEARCH

JULY 2014 CONTENT UPDATE #1

Introduction

The Malaysia 2014 Budget includes a draft list of zero rated and exempt supplies. We are providing product taxability coverage for this draft list to assist customers in testing future-dated transactions under Malaysia GST. Please note that because the list is in draft form the taxability of these goods and services may change at any time prior to implementation.

Product Taxability Rules

The following rules have been added on the default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.7365	ZR	2012.170114 -- Other cane sugar	4/1/2015
6596.7371	ZR	2012.170113 -- Cane sugar specified in Subheading Note 2 to this Chapter	4/1/2015
6596.7467	ZR	2012.160521 -- Not in airtight container	4/1/2015
6596.8055	ZR	2012.090422 -- Crushed or ground	4/1/2015
6596.8067	ZR	2012.090412 -- Crushed or ground	4/1/2015
6599.5475	SR	2012.030799 -- Other	4/1/2015
6599.5667	SR	2012.030571 -- Shark fins	4/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6599.8708	ZR	2012.010594 -- Fowls of the species Gallus domesticus	4/1/2015
6599.8727	ZR	2012.010513 -- Ducks	4/1/2015
6599.8744	ZR	2012.010511 -- Fowls of the species Gallus domesticus	4/1/2015
6697.1439	EXEMPT	Domestic Passenger Ferries	4/1/2015
6699.1173	ZR	2012.071430 -Yams (Dioscorea spp.)	4/1/2015
6699.1179	ZR	2012.071420 -Sweet potatoes	4/1/2015
6699.1185	ZR	2012.071410 -Manioc (cassava)	4/1/2015
6699.1227	ZR	2012.071310 -Peas (Pisum sativum)	4/1/2015
6699.1449	SR	2012.070110 -Seed	4/1/2015
6699.1617	EXEMPT	Supply of building sites for social housing progra	4/1/2015
6699.8583	SR	2012.03078 - Abalone (Haliotis spp.) :	4/1/2015
6699.8661	SR	2012.03054 - Smoked fish, including fillets, other than edible fish offal :	4/1/2015
6699.8679	SR	2012.030510 -Flours, meals and pellets of fish, fit for human consumption	4/1/2015
6699.8954	SR	2012.03011 - Ornamental fish :	4/1/2015
6699.9158	SR	2012.020760 -Of guinea fowls	4/1/2015
6699.9172	SR	2012.02075 - Of geese :	4/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.9194	SR	2012.02072 - Of turkeys :	4/1/2015
6799.0909	EXEMPT	Urban Passenger Transportation - Railway	4/1/2015
6799.0915	EXEMPT	Urban Passenger Transportation - Boat	4/1/2015
6799.0933	EXEMPT	Passenger Transportation by Ship	4/1/2015
6799.0969	EXEMPT	Passenger Train Transportation	4/1/2015
6799.7737	ZR	2012.2501 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in	4/1/2015
6799.8379	ZR	2012.1101 Wheat or meslin flour.	4/1/2015
6799.8397	ZR	2012.1006 Rice.	4/1/2015
6799.8433	ZR	2012.0910 Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	4/1/2015
6799.8439	ZR	2012.0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	4/1/2015
6799.8445	ZR	2012.0908 Nutmeg, mace and cardamoms.	4/1/2015
6799.8451	ZR	2012.0907 Cloves (whole fruit, cloves and stems).	4/1/2015
6799.8457	ZR	2012.0906 Cinnamon and cinnamon-tree flowers.	4/1/2015
6799.8595	ZR	2012.0711 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur)	4/1/2015
6799.8601	ZR	2012.0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	4/1/2015
6799.8607	ZR	2012.0709 Other vegetables, fresh or chilled.	4/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8613	ZR	2012.0708 Leguminous vegetables, shelled or unshelled, fresh or chilled.	4/1/2015
6799.8619	ZR	2012.0707 Cucumbers and gherkins, fresh or chilled.	4/1/2015
6799.8625	ZR	2012.0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fr	4/1/2015
6799.8631	ZR	2012.0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	4/1/2015
6799.8637	ZR	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	4/1/2015
6799.8643	ZR	2012.0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	4/1/2015
6799.8649	ZR	2012.0702 Tomatoes, fresh or chilled.	4/1/2015
6799.8655	ZR	2012.0701 Potatoes, fresh or chilled.	4/1/2015
6799.9686	ZR	2012.0407 Birds' eggs, in shell, fresh, preserved or cooked.	4/1/2015
6799.9861	ZR	2012.0207 Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	4/1/2015
6799.9873	ZR	2012.0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fres	4/1/2015
6799.9897	ZR	2012.0204 Meat of sheep or goats, fresh, chilled or frozen.	4/1/2015
6799.9909	ZR	2012.0203 Meat of swine, fresh, chilled or frozen.	4/1/2015
6799.9921	ZR	2012.0202 Meat of bovine animals, frozen.	4/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.9933	ZR	2012.0201 Meat of bovine animals, fresh or chilled.	4/1/2015
6799.9975	ZR	2012.0103 Live swine.	4/1/2015
6799.9986	ZR	2012.0102 Live bovine animals.	4/1/2015
6899.7683	EXEMPT	Passenger Train Transportation	4/1/2015
6899.7707	EXEMPT	Ferry Service	4/1/2015
6899.8151	EXEMPT	Funerals and Burials	4/1/2015
6899.8325	EXEMPT	Pharmaceutical Services	4/1/2015
6899.8331	EXEMPT	Paramedic Care	4/1/2015
6899.8343	EXEMPT	Medical Services; Doctors, Dentists, Kinesiologist	4/1/2015
6899.8349	EXEMPT	Medical Services Rendered By Public Hospitals	4/1/2015
6899.8367	EXEMPT	Medical Aid	4/1/2015
6899.8379	EXEMPT	Hospital Services	4/1/2015
6899.8391	EXEMPT	Health Care	4/1/2015
6899.8403	EXEMPT	Dental Services	4/1/2015
6899.8427	EXEMPT	Ambulance Transport	4/1/2015
6899.8583	EXEMPT	Lease of Residential Dwellings	4/1/2015
6899.9051	EXEMPT	School and University Education	4/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.9975	ZR	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	4/1/2015

Registration Mask Updates

The following registration mask updates were made.

TYPE	PRIOR REGISTRATION MASK	UPDATED 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>	<code>^\w-\d{10}\$ ^\w\d{6}\$ ^\w{3}-\w{2}-\d{8}(\d{4})?\$ ^(W\d{2}-)?\d{8}\d{2,4}\$ ^\d{12}\$</code>
SIMPLE	<code>^MY ^\w-\d{10} \w\d{6} \w{3}-\w{2}-\d{8}(\d{4})? ^(W\d{2}-)?\d{8}\d{2,4}\$</code>	<code>^MY ^\w-\d{10}\$ ^\w\d{6}\$ ^\w{3}-\w{2}-\d{8}(\d{4})?\$ ^(W\d{2}-)?\d{8}\d{2,4}\$ ^\d{12}\$</code>

Thomson Reuters will continue to provide updates for Malaysia tax free zones Labuan and Langkawi as part of its Malaysia GST content. Please contact Customer Support with any questions.