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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERATURAN-PERATURAN CUKAI BARANG DAN PERKHIDMATAN (PINDAAN) 2016

GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS 2016



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
PERATURAN-PERATURAN CUKAI BARANG DAN PERKHIDMATAN
(PINDAAN) 2016

PADA menjalankan kuasa yang diberikan oleh seksyen 177 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Barang dan Perkhidmatan (Pindaan) 2016**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2017.

Pindaan peraturan 39

2. Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2014 [*P.U. (A) 190/2014*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam subperaturan 39(4)—

(a) dalam teks bahasa kebangsaan, dengan menggantikan perkataan “input tax” dengan perkataan “cukai input”;

(b) dengan menggantikan perkataan “subperaturan (1)” dengan perkataan “perenggan (2)(d)”; dan

(c) dengan memotong perkataan “baki”.

Pindaan peraturan 40

3. Subperaturan 40(2) Peraturan-Peraturan ibu dipinda dengan menggantikan perenggan (e) dengan perenggan yang berikut:

“(e) penyediaan apa-apa pembiayaan pinjaman, pendahuluan atau kemudahan yang serupa kepada pekerjaanya atau antara orang yang mempunyai kaitan;”.

Pemotongan peraturan 42

4. Peraturan-Peraturan ibu dipinda dengan memotong peraturan 42.

Pindaan peraturan 46

5. Peraturan 46 Peraturan-Peraturan ibu dipinda—

- (a) dalam subperaturan (1), dengan menggantikan perkataan “dia mula didaftarkan, atau dikehendaki untuk berdaftar” dengan perkataan “dia didaftarkan”; dan
- (b) dalam subperaturan (2), dengan menggantikan perkataan “dia mula didaftarkan, atau dikehendaki untuk berdaftar” dengan perkataan “dia didaftarkan”.

Pindaan peraturan 47

6. Subperaturan 47(3) Peraturan-Peraturan ibu dipinda—

- (a) dalam perenggan (a), dengan memasukkan perkataan “atau” di hujung perenggan itu;
- (b) dalam perenggan (b), dengan menggantikan perkataan “; atau” dengan noktah; dan
- (c) dengan memotong perenggan (c).

Pindaan peraturan 59

7. Subperaturan 59(8) Peraturan-Peraturan ibu dipinda dengan menggantikan perkataan “Bahagian VI” dengan perkataan “peraturan 37, 39 dan 43”.

Pindaan peraturan 60

8. Subperaturan 60(1) Peraturan-Peraturan ibu dipinda dengan menggantikan perkataan “Bahagian VI” dengan perkataan “peraturan 37, 39 dan 43”.

Pindaan peraturan 62

9. Peraturan 62 Peraturan-Peraturan ibu dipinda dengan memasukkan selepas subperaturan (2) subperaturan yang berikut:

“(3) Peraturan ini tidak terpakai bagi orang yang disebut dalam perenggan 72(1)(b).”.

Pindaan peraturan 82

10. Perenggan 82(c) Peraturan-Peraturan ibu dipinda dengan memotong perkataan “minuman keras, tembakau, produk tembakau,”.

Pindaan peraturan 84

11. Peraturan 84 Peraturan-Peraturan ibu dipinda dengan memotong perenggan (a) dan (b).

Pindaan Jadual Pertama

12. Jadual Pertama kepada Peraturan-Peraturan ibu dipinda dengan memasukkan selepas perenggan (j) perenggan yang berikut:

“(k) Malaysian Industrial Development Finance Berhad”.

Pindaan Jadual Kedua

13. Jadual Kedua kepada Peraturan-Peraturan ibu dipinda dengan memasukkan selepas perenggan (h) perenggan yang berikut:

“(i) Lapangan Terbang Antarabangsa Langkawi, Kedah”.

Pindaan Jadual Keempat

14. Jadual Keempat kepada Peraturan-Peraturan ibu dipinda—

(a) berhubung dengan Teluk Intan, dalam ruang Daerah yang Dikhidmati—

- (i) dengan menggantikan perkataan “Perak Hilir” dengan perkataan “Hilir Perak”; dan
 - (ii) dengan memasukkan sebelum perkataan “Sabak Bernam” perkataan “Muallim”; dan
- (b) berhubung dengan Kuala Terengganu, dalam ruang Daerah yang Dikhidmati, dengan memasukkan selepas perkataan “Setiu” perkataan “Kuala Nerus”.

Peruntukan peralihan

15. (1) Apa-apa cukai input yang ditanggung oleh mana-mana orang berdaftar sebelum atau selepas tarikh kuat kuasa Peraturan-Peraturan ini berhubung dengan pembekalan tanah untuk kegunaan am boleh dituntut dengan syarat—

- (a) kebenaran merancang telah diberikan oleh pihak berkuasa tempatan yang berkenaan sebelum tarikh kuat kuasa Peraturan-Peraturan ini;
- (b) suatu perakuan yang ditandatangani oleh mana-mana orang yang diberi kuasa di bawah mana-mana undang-undang bertulis yang memperakukan bahawa nilai kerja pembangunan telah disiapkan tidak kurang dari sepuluh peratus dalam tempoh dua belas bulan dari tarikh kebenaran merancang diberikan diperoleh; dan
- (c) amaun cukai input yang boleh dituntut di bawah seksyen 38 dan 39 Akta ditanggung dalam tempoh tiga puluh enam bulan dari tarikh kebenaran merancang diluluskan.

(2) Bagi maksud peraturan ini, “kegunaan am” ertinya penggunaan tanah bagi maksud tanah perkuburan, taman permainan atau bangunan keagamaan.

Dibuat 21 Disember 2016

[SULIT. KE. HF(152)860/01-2 Klt. 2(26); Perb. R.0.3865/356/1JLD.16(SK.5)B;
PN(PU2)721/XII]

DATUK JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS 2016

IN exercise of the powers conferred by section 177 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Goods and Services Tax (Amendment) Regulations 2016**.

(2) These Regulations come into operation on 1 January 2017.

Amendment of regulation 39

2. The Goods and Services Tax Regulations 2014 [P.U. (A) 190/2014], which are referred to as the “principal Regulations” in these Regulations, are amended in subregulation 39(4) —

(a) in the national language text, by substituting for the words “input tax” the words “cukai input”;

(b) by substituting for the words “subregulation (1)” the words “paragraph (2)(d)”; and

(c) by deleting the word “residual”.

Amendment of regulation 40

3. Subregulation 40(2) of the principal Regulations is amended by substituting for paragraph (e) the following paragraph:

“(e) the provision of any loan, advance or similar facility financing to his employees or between connected persons;”.

Deletion of regulation 42

4. The principal Regulations are amended by deleting regulation 42.

Amendment of regulation 46

5. Regulation 46 of the principal Regulations is amended—

(a) in subregulation (1), by substituting for the words “he was, or was required to be registered” the words “he was registered”; and

(b) in subregulation (2), by substituting for the words “such person was, or was required to be, registered” the words “he was registered”.

Amendment of regulation 47

6. Subregulation 47(3) of the principal Regulations is amended—

(a) in paragraph *(a)*, by inserting the word “or” at the end of the paragraph;

(b) in paragraph *(b)*, by substituting for the words “; or” the full stop; and

(c) by deleting paragraph *(c)*.

Amendment of regulation 59

7. Subregulation 59(8) of the principal Regulations is amended by substituting for the words “Part VI” the words “regulations 37, 39 and 43”.

Amendment of regulation 60

8. Subregulation 60(1) of the principal Regulations is amended by substituting for the words “Part VI” the words “regulations 37, 39 and 43”.

Amendment of regulation 62

9. Regulation 62 of the principal Regulations is amended by inserting after subregulation (2) the following subregulation:

“(3) This regulation shall not apply to the person referred to in paragraph 72(1)(b).”.

Amendment of regulation 82

10. Paragraph 82(c) of the principal Regulations is amended by deleting the words “liquor, tobacco, tobacco products,”.

Amendment of regulation 84

11. Regulation 84 of the principal Regulations is amended by deleting paragraphs (a) and (b).

Amendment of First Schedule

12. The First Schedule to the principal Regulations is amended by inserting after paragraph (j) the following paragraph:

“(k) Malaysian Industrial Development Finance Berhad”.

Amendment of Second Schedule

13. The Second Schedule to the principal Regulations is amended by inserting after paragraph (h) the following paragraph:

“(i) Langkawi International Airport, Kedah”.

Amendment of Fourth Schedule

14. The Fourth Schedule to the principal Regulations is amended—

(a) in relation to Teluk Intan, in column Districts Served—

- (i) by substituting for the words “Perak Hilir” the words “Hilir Perak”;
and
 - (ii) by inserting before the words “Sabak Bernam” the word “Muallim”;
and
- (b) in relation to Kuala Terengganu, in column Districts Served, by inserting after the word “Setiu” the words “Kuala Nerus”.

Transitional provision

15. (1) Any input tax incurred by any registered person before or after the effective date of these Regulations in relation to the supply of land for general use is claimable provided that—

- (a) the planning permission has been granted by the relevant local authority before the effective date of these Regulations;
- (b) a certificate signed by any authorized person under any written law certifying that the value of development works have been completed not less than ten percent within twelve months from the date of the planning permission been granted is obtained; and
- (c) the amount of input tax claimable under sections 38 and 39 of the Act is incurred within thirty-six months from the date of the planning permission is granted.

(2) For the purposes of this regulation, “general use” means the use of land for the purpose of burial ground, playground or religious building.

Made 21 December 2016

[SULIT. KE. HF(152)860/01-2 Klt. 2(26); Perb. R.0.3865/356/1JLD.16 (SK.5) B;
PN(PU2)721/XII]

DATUK JOHARI BIN ABDUL GHANI
Second Minister of Finance