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P.U. (A) 293

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERATURAN-PERATURAN CUKAI BARANG DAN  
PERKHIDMATAN (PINDAAN) (NO. 2) 2015

*GOODS AND SERVICES TAX (AMENDMENT) (NO. 2)  
REGULATIONS 2015*



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014  
PERATURAN-PERATURAN CUKAI BARANG DAN PERKHIDMATAN  
(PINDAAN) (NO. 2) 2015

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) (No. 2) 2015**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2016.

**Pindaan peraturan 2**

2. Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2014 [P.U. (A) 190/2014], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam tafsiran “tahun cukai”, dalam perenggan (a), dengan menggantikan perkataan “sepatutnya” dengan perkataan “bertanggungung untuk”.

**Pindaan peraturan 38**

3. Subperaturan 38(1) Peraturan-Peraturan ibu dipinda dengan menggantikan perenggan (e) dengan perenggan yang berikut:

“(e) jika tuntutan itu berkenaan dengan perkhidmatan diimport—

(i) suatu dokumen yang menyatakan penuntut telah membuat bayaran bagi perkhidmatan yang digunakan, jika masa pembekalan ialah masa yang dirujuk dalam perenggan 13(4)(a) Akta; atau

(ii) inois yang dikeluarkan atas nama penuntut oleh seorang pembekal yang tempatnya di suatu negara selain Malaysia atau yang menjalankan perniagaan di luar Malaysia, jika masa

pembekalan ialah masa yang dirujuk dalam perenggan 13(4)(b) Akta.”.

#### **Pindaan peraturan 41**

4. Peraturan 41 Peraturan-Peraturan ibu dipinda—

- (a) dalam perenggan (h), dengan memotong perkataan “atau” di hujung perenggan itu;
- (b) dalam perenggan (i), dengan menggantikan noktah di hujung perenggan itu dengan koma bernoktah; dan
- (c) dengan memasukkan selepas perenggan (i) perenggan yang berikut:

“(j) mana-mana syarikat pemegang pelaburan.”.

#### **Pindaan peraturan 58**

5. Subperaturan 58(3) Peraturan-Peraturan ibu dipinda—

- (a) dalam perenggan (a), (b) dan (c), dengan menggantikan perkataan “orang berdaftar” di mana-mana jua terdapat dengan perkataan “orang kena cukai”;
- (b) dalam perenggan (d), dengan menggantikan perkataan “; dan” di hujung perenggan itu dengan noktah; dan
- (c) dengan memotong perenggan (e).

#### **Pindaan peraturan 85**

6. Subperaturan 85(1) Peraturan-Peraturan ibu dipinda dengan menggantikan perkataan “81(1)(b)” dengan perkataan “81(b)”.

**Pindaan peraturan 91**

7. Perenggan 91(1)(a) Peraturan-Peraturan ibu dipinda—

- (a) dengan memasukkan sebelum perkataan “nilai pembekalan” perkataan “jumlah”; dan
- (b) dengan menggantikan perkataan “seseorang” dengan perkataan “mana-mana orang”.

Dibuat 11 Disember 2015

[SULIT.KE.HF(152)860/01- 2(64); Perb.R0.3865/356/1]LD.16(SK.5); PN(PU2)721/VI]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Menteri Kewangan Kedua*

## GOODS AND SERVICES TAX ACT 2014

## GOODS AND SERVICES TAX (AMENDMENT) (NO. 2) REGULATIONS 2015

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) (No. 2) Regulations 2015**.

(2) These Regulations come into operation on 1 January 2016.

**Amendment of regulation 2**

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 the interpretation of “tax year”, in paragraph (*a*), by substituting for the words “should be” the words “is liable to”.

**Amendment of regulation 38**

3. Subregulation 38(1) of the principal Regulations is amended by substituting for paragraph (*e*) the following paragraph:

“(*e*) if the claim is in respect of imported services—

- (i) a document stating that the claimant has made payment for the services consumed, if the time of supply is the time referred to in paragraph 13(4)(*a*) of the Act; or
- (ii) the invoice issued in the name of the claimant by a supplier who belongs in a country other than Malaysia or who carries on business outside Malaysia, if the time of supply is the time referred to in paragraph 13(4)(*b*) of the Act.”

**Amendment of regulation 41**

4. Regulation 41 of the principal Regulations is amended—

- (a) in paragraph (h), by deleting the word “or” at the end of the paragraph;
- (b) in paragraph (i), by substituting for the full stop at the end of the paragraph a semi-colon; and
- (c) by inserting after paragraph (i) the following paragraph:
  - “(j) any investment holding company.”.

**Amendment of regulation 58**

5. Subregulation 58(3) of the principal Regulations is amended—

- (a) in paragraphs (a), (b) and (c), by substituting for the words “registered person” wherever appearing the words “taxable person”;
- (b) in paragraph (d), by substituting for the words “; and” at the end of the paragraph a full stop; and
- (c) by deleting paragraph (e).

**Amendment of regulation 85**

6. Subregulation 85(1) of the principal Regulations is amended by substituting for the words “81(1)(b)” the words “81(b)”.

**Amendment of regulation 91**

7. Paragraph 91(1)(a) of the principal Regulations is amended—

- (a) by inserting before the words “value of supplies” the word “total”; and
- (b) by substituting for the words “ a person” the words “any person”.

Made 11 December 2015

[SULIT. KE. HF(152)860/01-2(64); Perb.R0.3865/356/1JLD.16(SK.5); PN(PU2)721/VI]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Second Minister of Finance*