



德勤马来西亚中国服务部刊物

“零”税率消费税与即将到来的销售和服务税，对您有何影响？

背景

马来西亚“希望联盟”已成立了新的政府，其在选举时推行的全面改革议程，其中包括一项基础政策为取消消费税，以销售税和服务税来进行取代。目前新政府已于2018年5月16日发出一份修改法令及五份撤销法令，法令将于**2018年6月1日**生效。

上述法令将带来的影响为，自**2018年6月1日**起，所有消费税税率为6%的商品和服务，其税率将会下调至0%。

这一调整将持续有效，直至财政部进一步通知。

这将如何影响到您

在以过渡为目的情况下，企业必须注意到消费税法案的**第66条和67条**，以及税率将会下调的生效日期：**2018年6月1日**。

概括来说，根据消费税法令**第66条**，以下情况中价值较高者将被征收**6%税率**的消费税：

- 在生效日期前，已收到的全部或部分款项

或

- 在生效日期前已经供应的商品或服务价值

供应的价值将根据被转移的、或可以被送交的货物，或已经提供的服务来确定。

新的 0% 税率将被征收在除去已于上述条件中确定的部分后，总供应价值中剩下的部分（如有）

此外，因 2018 年 6 月 1 日起将下调消费税税额，对于已签订但尚未在 2018 年 5 月 31 日前执行的合同，消费税法第 67 条允许供应商从已同意的含消费税价格中扣除消费税税额。

鉴于短期内的税率变化，企业需要立即关注以下事项：

- 检查持续性供应，账单和付款安排，以确保使用正确的消费税税率
- 确保您的消费税 03 申报表仍正确归类标准税率供应（在 0%）、豁免供应、范围外供应与其它供应类型
- 由于豁免供应规定依然具有效应，混合供应商仍需对在 2018 年 6 月 1 日后缴纳的进项税中的属豁免供应部分进行分摊计算
- 2018 年 6 月 1 日后的定价策略及考虑，包括如何显示价格，如何反映当局政府取消消费税的意向

我们的预期

我们预测，有效的取消消费税是在未来几个月内引入新销售税和服务税的前奏。

什么是销售税和服务税，它们与消费税有何不同

在消费税实施之前，马来西亚于 70 年代起便存在两种独立的税收—销售税和服务税，它们随后在 2015 年被消费税取代。在消费税之前没有单一的、统一的销售税和服务税，尽管在 90 年代消费税已经被提出。如果即将实施的销售税与服务税与之前一致，需注意的是销售税适用于进口商品，及规定的应税人生产制造的规定应税商品，对应税商品的普通税率为 10%（对某些特定应税商品为 5% 或 15%）。服务税则适用于规定的应税人提供的应税服务，普通税率为 6%（对提供信用卡/充值卡的特定应税服务征收特殊税率）。销售税和服务税都有特定的豁免和除外条款

除了税率的差异（消费税目前税率为 6% 和 0%），之前的销售税和服务税的税收制度和当前的消费税之间也存在着一些显著差异：

- 在销售税与服务税中不存在进项税制度：本质上为单一阶段的税收，在供应链中没有进项税制度；
- 销售税征税时间点仅以发票为基础，而服务税征税时间点则仅以支付为基础；
- 坏账减免只能通过申请来获得，而无法在每个申报周期通过向关税局申报来处理；

- 虽然“出口的应税服务”通常情况下不征收服务税（规定的应税服务范围内的除外），但其定义与消费税下零税率定义并不完全相同；
- 反向收费规则并不存在，进口服务不征收服务税；

目前尚不清楚新的销售税与服务税是否会采纳消费税的某些上述性质。

现在应该做什么

除了不确定的实施新税务模式以及实施的时间，企业准备的时间也可能并不充足。

我们认为重视以下的关键步骤和行动非常重要：

- 根据早期的销售税和服务税法，确定哪些特定商品和服务是属于可能应税或非应税的，与其相关的影响，可参考如下：
 - 对应税和非应税货物和服务的识别不仅要从分类的角度，也要从定价的角度来进行；
 - 公众对此有一种期望，即消费税取消后商品和服务的价格将会下降；
 - 我们预计现有的反暴利条例可被调整，以确保有适当的措施和分析来针对任何价格的调整；
 - 因此，任何潜在的定价决策都需要适当记录，以反映价格上涨或保持不变的原因；
 - 在进行这项分析时，企业也应考虑到，在应税商品和服务范围内的产生的成本将增加商业成本，因为成本中的销售税和服务税额无法被抵扣；
- 在引进时期的交易
 - 除关税局指导意见外，我们也可以以《消费税法令》中的过渡性条款为指导；
 - 应拟定准备加入标准合同中的措辞草案，来体现从消费税到销售税和服务税的过渡；
 - 已经包含消费税的合同需确认整理，以便后续重新谈判；
 - 在实施日期前，对“现有存货”和“在制品”的估值设立流程；
- 消费税结束时的问题
 - 回顾消费税申报的趋势，以评估最终的申报是处于缴税或退款的状态；
 - 根据消费税注销来计算存货及其它资产的潜在调整；
 - 优先解决消费税问题，例如：说明，通知，未退还的税款等；
 - 回顾消费税的历来状况，预测最终的审计；

德勤如何帮助您

德勤在之前的销售税和服务税制度方面有丰富的经验，我们拥有三位资历深厚的总监（一位曾来自马来西亚皇家关税局部门）及一位合伙人的专业知识。同时我们有超过 90 年的累积经验。

为协助您管理过渡期，我们已成立了一个专门的“销售税和服务税过渡团队”来专注于处理这个问题。正如我们在消费税的推行实施中所看到的，没有实施过程是相同的，我们认为消费税的取消也同样如此。

如果您想知道更多，欢迎随时联系我们



Deloitte Malaysia Chinese Services Group Publication

Zero Rated GST and onset of SST, how does it impact you?

Background

Pakatan Harapan, the coalition forming the new Government, had run the election on a comprehensive reform agenda which included, as a cornerstone policy, the abolition of the goods and services tax, to be replaced with a Sales and Services tax (SST) regime. On 16 May 2018, the government has just issued 1 amendment order and 5 revocation orders which will be **effective on 1 June 2018**.

The impact of the above Orders are that with effect from **1 June 2018**, all goods and services that were subject to GST at 6%, will now be reduced to 0%.

The change will remain in effect until further notice from the Ministry of Finance.

How will it impact you?

For transitional purposes, businesses must take into account section 66 and 67 of the GST Act as well as the time of when the change will take effect, i.e., 1 June 2018.

In summary, Section 66 provides that GST will be charged at 6% on the *higher of the following amounts*:

- Full or part payment received before the effective date;

OR

- Value of the supply of the goods or services supplied before the effective date.

The value of supply will be determined based on the extent to which the goods are removed or made available, or the services performed.

The new 0% rate will be charged on the difference, if any, between the amounts determined above and the total value of the supply.

In addition, for contracts which have been entered into but have not yet been executed by 31 May 2018, Section 67 of the GST Act allows the supplier to deduct from the agreed GST inclusive price, the amount of GST due to the reduction in rate on 1 June 2018.

In view of the short time frame to the change of rate, it is critical that businesses immediately focus on the following areas:

- Review status of on-going supplies and the applicable billing and payment arrangements to ensure that GST is accounted for at the correct rate.
- Ensuring that your GST 03 Return still captures standard rated supplies (at 0%), exempt supplies, disregarded and other supplies correctly.
- As exempt supplies are still in place, mixed suppliers would still need to continue to do partial exemption calculations for any input tax captured after 1 June 2018.
- Pricing strategies and considerations for post-1 June 2018, including price displays, to reflect the Governments stated intentions for removal of GST.

What we expect

We expect that the effective removal of GST is a prelude to the introduction of the new sales tax and service tax ("SST") regime in the coming months.

What is SST and how does it differ from GST?

Prior to GST, there existed two separate taxes, a sales tax and a service tax that commenced in the 1970s and were subsequently replaced by the GST in 2015. There was no single, uniform SST prior to GST although this was proposed in the 1990s. If SST is a mere re-enactment of sales tax and service tax, it should be noted that, sales tax applied on the importation and the manufacture of prescribed taxable goods by prescribed taxable persons, and a rate of 10% generally applied on taxable goods (with exceptions of 5% and 15% for certain taxable goods). Service tax applied on prescribed taxable services made by prescribed taxable persons and a rate of 6% applied generally (with the exception of specific rates for the prescribed taxable service of providing credit/charge cards). Both the sales tax and service tax have specific exemptions and exclusions.

Aside from the difference in rates (GST is currently 6% and 0%), some of the notable differences that existed between the previous tax regimes and the current GST are:

- The absence of an input credit regime in the sales tax and service tax: the taxes are essentially single-stage taxes with no ability to recover any tax paid along the supply chain;
- The tax points differ for sales tax (administratively on invoice basis only) and service tax (on payment basis only);
- Bad Debt Relief was only available upon application and not via the returns filed to Customs for every taxable period;
- Whilst “exported taxable services” were generally not subject to service tax (legislated via exclusions from the scope of prescribed taxable service), the definition is not entirely the same as that under GST zero-rating;
- Reverse Charge rules did not exist and there was no tax applicable on imported services (B2B or B2C);

It is unclear at this stage whether the new SST model will adopt some of the above aspects of GST.

What should I be doing now?

Although we are in a period of uncertainty regarding the potential model that would be implemented and the time-frame for that implementation, it is also possible that we may not be given a lot of time to get ready.

We feel it is important to prioritise the following critical steps and actions:

- Based on the earlier sales tax and service tax laws, identify the particular products and service offerings that are potentially taxable and not taxable, and the implications, as follows:
 - The identification of taxable and non-taxable goods and services should be undertaken not only from a classification perspective but also from a pricing perspective.
 - There is an expectation amongst the public that the removal of the GST would result in a reduction on the price of goods and services.
 - We anticipate that the existing anti-profiteering rules could be tweaked to ensure that there is appropriate enforcement and analysis of any price adjustments.
 - As such, any potential pricing decisions need to be appropriately documented to reflect the reasons the price has either increased or remained the same.

- In undertaking this analysis, businesses should also factor in that business costs that fall under the scope of taxable goods and services would also increase business cost as the tax would not be creditable.
- Transactions that span the introduction
 - Other than guidance published by Customs, we can be guided by the transitional provisions that are in the GST Act that addressed the transition from sales tax and service tax to GST
 - Draft wording should be prepared for insertion into standard contracts to reflect the transition from GST to SST
 - Contracts that have already priced in GST should be identified so that they can be later renegotiated
 - Processes to be put in place for valuations of “stock on hand” and WIP as at the implementation date
- Close-out of GST issues
 - Reviewing of GST Return trends to assess whether final returns are likely to be in a payable or refund position
 - Calculation of potential adjustments upon GST de-registration for stock on hand and other assets
 - Prioritising close-out of GST issues, e.g., clarifications, notifications, outstanding refunds etc.
 - Review of historical GST position in anticipation of a final audit

How can Deloitte help?

Deloitte has considerable experience in advising on the prior sales tax and service tax regimes, with expertise from three experienced Directors (one who was formerly from the Royal Malaysian Customs Department) and a Partner. Together, we have a cumulative experience of over 90 years.

In helping you manage the transition, we have formed a specific ‘SST transition team’ to specifically focus on this issue. As we saw with the implementation of GST, no implementation is the same and we expect the de-implementation to be likewise.

If you would like to know more, please feel free to reach out to any of your contacts below.

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