



## GST— Special Sales Tax Refund Paving the road ahead

The GST Act 2014 allows a special sales tax refund be claimed for stocks of goods on hand at 1 April 2015 which must be made within six months of 1 April 2015 – i.e. by 30 September 2015.

However, such claim is subject to prescribed conditions and can only be made once. As such, it is crucial that the claim is correctly made so that it is not rejected by Customs. In addition, Customs Department may conduct audits (desk/field audits) before approving special sales tax refunds.

There are several concerns amongst business in relation to the basis on which claim can be made and the information that should be included in the sales tax refund form / certificate.

## What we can offer you

Considering the immediate need and work that will be required - we at Deloitte Malaysia have developed a service solution that should assist affected clients in relation to the above.

Our ability to assist will include, but not limited to:

- assisting in the completion, review and submission of the claim to Customs;
- assisting with obtaining clarification from Customs (wherever applicable) - eg. basis for amounts or quantities to be included in the refund certificate, supporting documentation for claim etc.;
- assisting with responses to Customs queries or audits that may be conducted; and
- assisting in subsequent follow up with Customs that may be required in order to obtain the refund.

For more details regarding this offering please feel free to contact – Vivek (+60 3 7610 8575) or Diamond (+60 3 7610 8618).

We at Deloitte have a dedicated team to assist clients with their special sales tax refund claims. Our team comprises of:



### Tan Eng Yew

Country Indirect Tax Leader  
etan@deloitte.com  
+603-7610 8870

Eng Yew has over 20 years of experience in the areas of customs, excise, sales, service tax and GST. He currently advises clients on various indirect tax matters, including impact on proposed transactions, indirect tax reviews & due diligences and client representation with the relevant tax authorities. He has also represented clients in various disputes before the customs authorities and before the Customs Appeal Tribunal.



### Wong Poh Geng

Director – GST/ Customs & Global Trade  
powong@deloitte.com  
+603-7610 8834

Poh Geng currently advises clients on indirect tax matters, covering sales tax, service tax, customs and GST. Poh Geng has over 30 years of experience in indirect tax (i.e. customs audit, customs import /export, customs valuation and classification, sales tax, service tax, Free Trade Agreements and GST) including 14 years with the Royal Customs Department, Malaysia.



### Vivek Mehta

Manager – GST  
vivekmehta@deloitte.com  
+603-7610 8575

With over 8 years of experience, Vivek has worked in India and Malaysia, specialising in indirect tax compliance, GST Implementation and post implementation services, as well as advisory and litigation support services. Vivek, in conjunction with audit team at Deloitte, has been involved with special sales tax refund related services since its inception. His experience in this area includes assisting clients in completion of refund working files, and liaising and obtaining clarification from Customs.



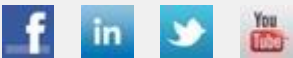
### Nicholas Lee

Manager – GST/ Customs & Global Trade  
nichlee@deloitte.com  
+603-7610 8361

Nicholas has over 4 years of experience specialising GST matters which include advisory, compliance, implementation and special sales tax refunds. He is also actively engaged in other indirect tax and Customs related assignments involving valuation matters, Customs audits, exemptions, compliance, classification, rulings and due-diligence.

Best Regards,  
**Deloitte Tax Services**

[Deloitte Malaysia](#) | [Add Deloitte as a safe sender](#)



#### Deloitte

Level 16, Menara LGB  
1, Jalan Wan Kadir  
Taman Tun Dr. Ismail  
60000 Kuala Lumpur,  
Malaysia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see [www.deloitte.com/my/about](http://www.deloitte.com/my/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 220,000 professionals are committed to making an impact that matters.

#### About Deloitte in Malaysia

In Malaysia, services are provided by Deloitte (AF 0080), a partnership established under Malaysian law, and its affiliates.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.

© 2015 Deloitte