



Imported Services: GST and withholding tax implication

进口服务：消费税与预扣税

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Imported services 进口服务

1.0 Scope and meaning

1. Supplier

- Outside Malaysia

海外供应商



Business

2. GST registrant

消费税注册商家

Malaysia

3. Non GST registrant

非消费税注册商家

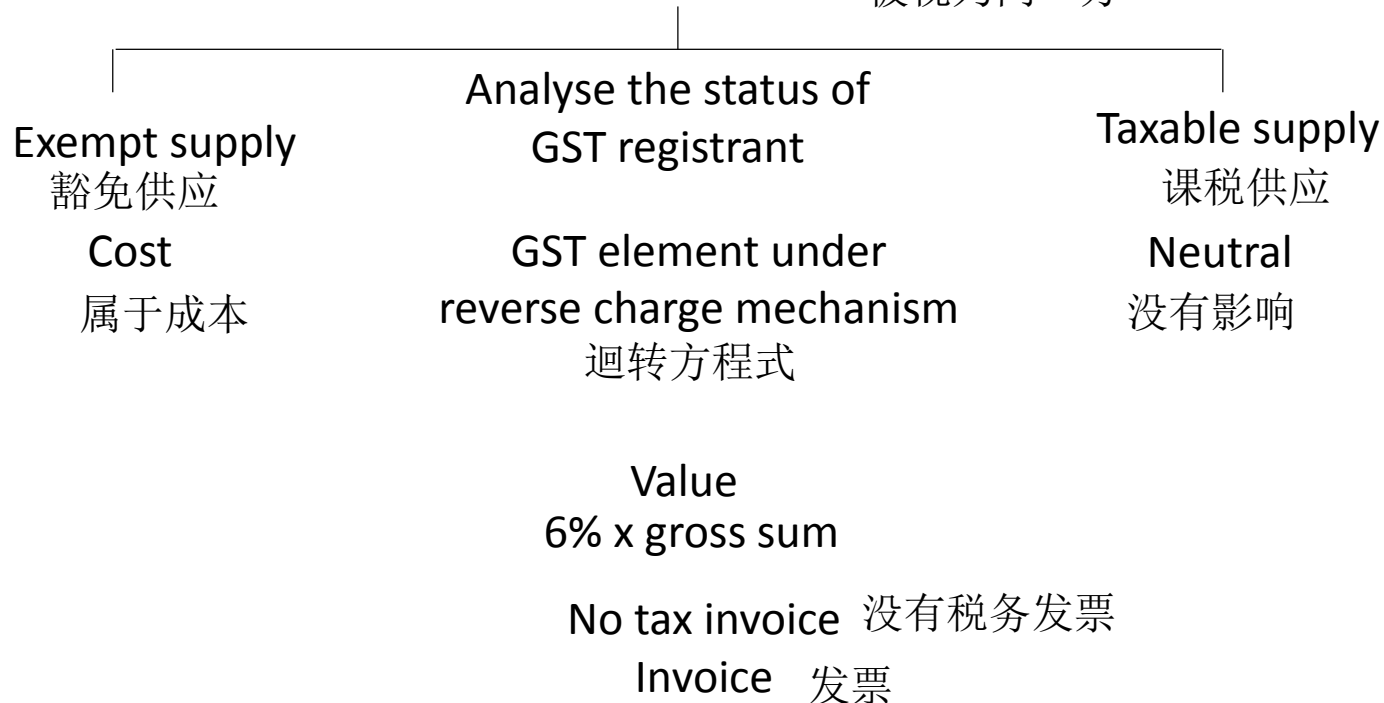
Imported services with GST implications

进口服务与消费税处理

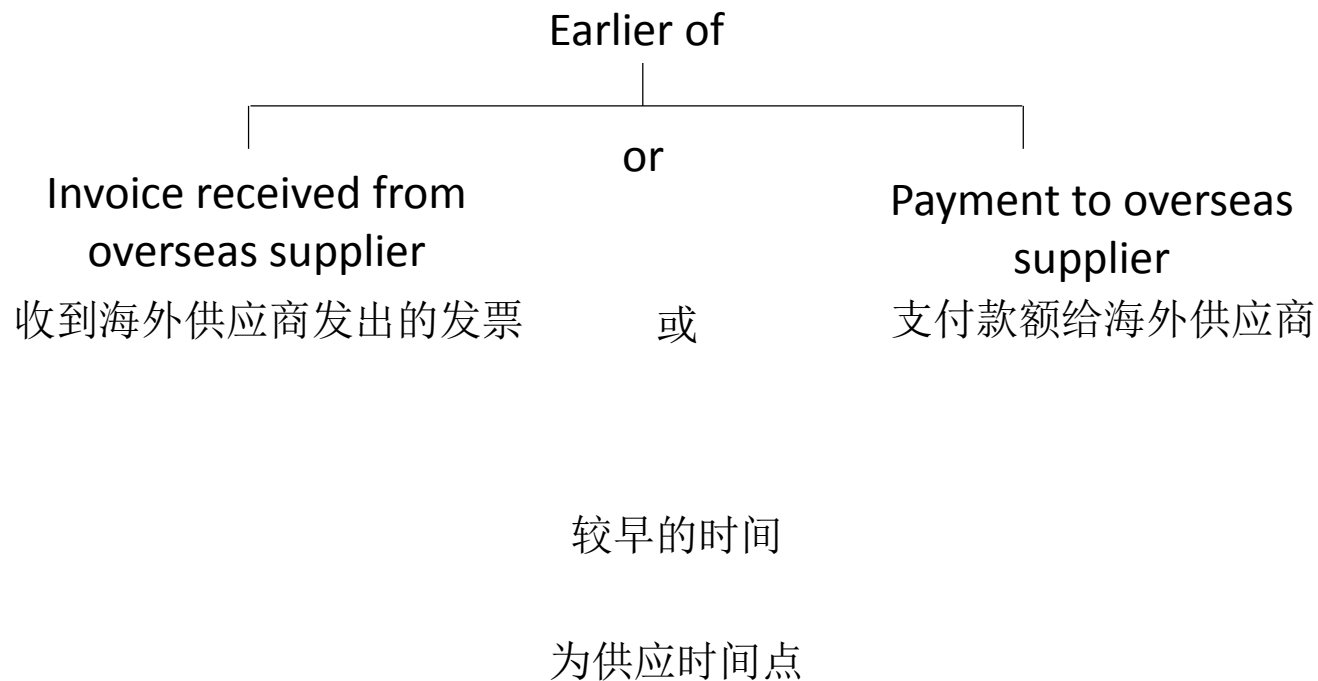
2.0 Part of supply 属于‘供应’

Imported services

- Part of supply s 4 “all forms of supply”
- Suppliers and recipient deemed same party 服务的供应商和接收服务的客户被视为同一方




3.0 Time of supply 供应时间点



GST of 6% need to be paid by:

承担6%消费税

- (a) Non GST registrant in the course of carrying on business 非消费税注册商家
- (b) Property developer selling residential property 住宅建筑商
- (c) Transport company providing bus services 提供巴士服务的运输公司
- (d) Healthcare service provider 保健中心
- (e) Childcare services 托儿所

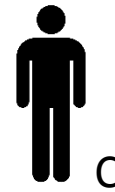
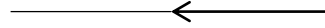


Exempt supplier
豁免供应商家

Illustration 1(a)

范例1(a)

Shangri-La Hotel
KL



SQL

E Stream

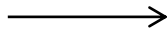
Illustration 1(b)

范例1(b)

Hotel booking.com



C

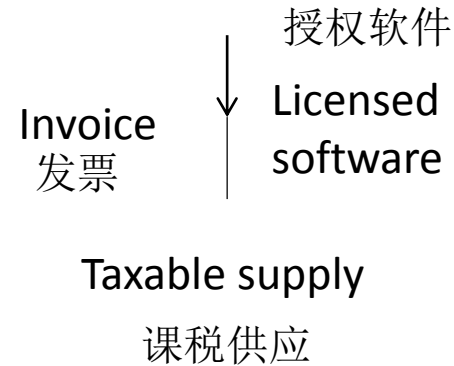


Bali Hotel

Indonesia

Illustration 2(a)

范例2(a)



Dr Royalty 授权费

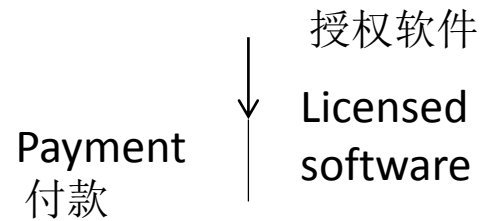
Dr Input tax 预付税

Cr Other creditors 其他债务人

Cr Output tax 征收税

Illustration 2(b)

范例2(b)



Exempt supply
豁免供应

Dr Royalty 授权费	100	}	106
Dr GST 消费税	6		
Cr Bank 银行			106

4.0 Withholding tax 预扣税

Payment to non resident 支付款额给海外居民（非马来西亚居民）

		Section
(a) Services performed in Malaysia 提供服务 outside Malaysia	10%	15A
(b) Commission 佣金	10%	15B
(c) Lease rental of machine / ship 机械 / 船只出租	10%	15A
(d) Royalty on software / license 软件授权	10%	15

4.1 Tax on non resident 向海外居民征税

Withholding tax is a tax on non resident

