

# GST-03 Updates



<b>Previously</b> Before 1.1.2018	<b>New</b> After 1.1.2018
- (nil)	IM- CG
ZP, GP, RP, EP	ZP
NP	- (removed)

# GST-03 Updates



Previously Before 1.1.2018			New After 1.1.2018		
Tax Code	Tax Rate	GST-03 Field	Tax Code	Tax Rate	GST-03 Field
IS	0%	14, 15	IS	0%	14
OS, GS, OS-TXM	0%	- (nil)	OS, GS, OS-TXM	0%	15
NTX	0%	10	NTX	0%	15
SR-JWS	0%	5a, 5b	SR-JWS	0%	15

# New Government Tax Code: **IM-CG**

Tax Code	Tax Rate	Description	GST-03 Field
IM-CG	6%	Importation of capital goods with GST incurred. (By referring Customs Form No. 1 (K1), and/or other reference documents)	6a, 6b, 16

# Combined Government Tax Code: **ZP+EP+RP+GP = ZP**

Previously		New	
Tax Code	Description	Tax Code	Description
ZP	Purchase from GST-registered supplier with zero-rated GST incurred.	ZP	Purchase from GST-registered supplier with subject to GST other than standard rate. Example, zero-rate, relief, disregard and exempt supply.
EP	Purchase in relation to exempt supply under GST legislations.		
RP	Relief Purchase under GST legislations.		
GP	Purchase transactions which disregarded under GST legislations.		

# Removed Government Tax Code: NP

Tax Code	Tax Rate	Description	GST-03 Field
NP	0%	Matters to be treated as neither a purchase of goods nor a purchase of services, and no GST incurred.	- (nil)

# Field 6a Changes

## 6) Cukai Input / Input Tax

Before 1.1.2018

- a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata \*  
*Total Value of Standard Rate and Flat Rate Acquisitions \**

RM

## Amoun (Amount)

TX, TX-CG, TX-IES, TX-RE, IM,  
TX-FRS, TX-ES (pass de  
minimis rule)

## 6) Cukai Input / Input Tax

After 1.1.2018

- a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata \*  
*Total Value of Standard Rate and Flat Rate Acquisitions \**

RM

## Amoun (Amount)

TX, TX-CG, TX-IES, TX-RE, IM,  
TX-FRS, TX-ES (pass de  
minimis rule), **IM-CG\***

\* Newly Added

# Field 6b Changes

## 6) Cukai Input / Input Tax

**Before 1.1.2018**

- b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Pelepasan Hutang Lapuk dan Pelarasan lain)\*  
Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments)\*

**RM**

**Amoun (Amount)**

TX, TX-CG, TX-IES, TX-RE, IM, TX-FRS, TX-ES (pass de minimis rule), AJP

## 6) Cukai Input / Input Tax

**After 1.1.2018**

- b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Pelepasan Hutang Lapuk dan Pelarasan lain)\*  
Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments)\*

**RM**

**Amoun (Amount)**

TX, TX-CG, TX-IES, TX-RE, IM, TX-FRS, TX-ES (pass de minimis rule), AJP, **IM-CG\***

\* Newly Added

# Field 10 Changes

10) Jumlah Nilai  
Pembekalan Tempatan  
Berkadar Sifar \*

Total Value of Local Zero-Rated Supplies \*

Before 1.1.2018

RM

**Amoun (Amount)**

ZRL, NTX

10) Jumlah Nilai  
Pembekalan Tempatan  
Berkadar Sifar \*

Total Value of Local Zero-Rated Supplies \*

After 1.1.2018

RM

**Amoun (Amount)**

ZRL



# Field 15 Changes

15) Jumlah Nilai Lain-lain  
Pembekalan\*

Total Value of Other Supplies \*

Before 1.1.2018

RM

**Amoun (Amount)**

Field 14 X 6%

15) Jumlah Nilai Lain-lain  
Pembekalan\*

Total Value of Other Supplies \*

After 1.1.2018

RM

**Amoun (Amount)**

OS, OS-TXM, GS, NTX, SR-JWS

# Field 16 Changes

16) Jumlah Nilai Perolehan  
Harta Modal \*

Total Value of Capital Goods Acquired \*

Before 1.1.2018

RM

Amoun (Amount)

TX-CG

16) Jumlah Nilai Perolehan  
Harta Modal \*

Total Value of Capital Goods Acquired \*

After 1.1.2018

RM

Amoun (Amount)

TX-CG, IM-CG\*

\* Newly Added



Software updates on new tax code  
will be released soon

