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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERATURAN-PERATURAN CUKAI BARANG DAN  
PERKHIDMATAN (PINDAAN) 2015

*GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS  
2015*



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*ATTORNEY GENERAL'S CHAMBERS*

## AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERATURAN-PERATURAN CUKAI BARANG DAN PERKHIDMATAN  
(PINDAAN) 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) 2015**.

(2) Kecuali peraturan 3, 4, 5 dan 6, Peraturan-Peraturan ini mula berkuat kuasa pada 30 Mac 2015.

(3) Peraturan 3, 4, 5 dan 6 mula berkuat kuasa pada 1 April 2015.

**Pindaan peraturan 19**

2. Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2014 [*P.U. (A) 190/2014*], yang disebut "Peraturan-Peraturan ibu" dalam Peraturan-Peraturan ini, dipinda dalam peraturan 19 dengan memasukkan selepas subperaturan (8) subperaturan yang berikut:

"(8A) Walau apa pun perenggan (1)(b), jika Ketua Pengarah telah meluluskan dua atau lebih syarikat untuk dikira sebagai anggota suatu kumpulan, syarikat itu hendaklah tidak terhenti menjadi anggota kumpulan itu jika syarikat itu membuat pembekalan tanah pertanian yang merupakan suatu pembekalan dikecualikan di bawah Perintah Cukai Barang dan Perkhidmatan (Pembekalan Dikecualikan) 2014 [*P.U. (A) 271/2014*] kepada Pihak Berkuasa Negeri bagi mematuhi seksyen 3 Akta Pengambilan Tanah 1960 [*Akta 486*]."

**Pindaan peraturan 34**

3. Peraturan 34 Peraturan-Peraturan ibu dipinda dalam tafsiran “motokar penumpang” dalam perenggan (a) dengan memasukkan selepas perkataan “Akta Pengangkutan Awam Darat 2010 [Akta 715]” perkataan “, Akta Lembaga Pelesenan Kenderaan Perdagangan 1987 [Akta 334]”.

**Pindaan peraturan 40**

4. Subperaturan 40(3) Peraturan-Peraturan ibu dipinda dengan menggantikan perkataan “89(2)(a)” dengan perkataan “88(2)(a)”.

**Pindaan peraturan 45**

5. Perenggan 45(1)(a) Peraturan-Peraturan ibu dipinda dengan memasukkan selepas perkataan “yang telah” perkataan “tidak”.

**Pindaan peraturan 47**

6. Peraturan 47 Peraturan-Peraturan ibu dipinda dengan memasukkan selepas subperaturan (2) subperaturan yang berikut:

“(2A) Pembayaran tunai yang disebut dalam subperaturan (2) hendaklah tidak berhubung kait dengan—

(a) apa-apa pembekalan selain pembekalan yang tertakluk kepada kadar cukai di bawah seksyen 10 Akta; atau

(b) apa-apa pembekalan yang kredit bagi cukai input yang ditanggung tidak dibenarkan di bawah peraturan 36.”.

**Pindaan peraturan 80**

7. Perenggan 80(a) Peraturan-Peraturan ibu dipinda dengan memasukkan selepas perkataan “Malaysia” perkataan “, berumur tidak kurang daripada lapan belas tahun”.

**Pindaan peraturan 94**

8. Subperaturan 94(1) Peraturan-Peraturan ibu dipinda dengan memasukkan selepas perkataan “orang berdaftar” perkataan “di bawah seksyen 20 Akta”.

**Pindaan peraturan 113**

9. Perenggan 113(1)(b) Peraturan-Peraturan ibu dipinda dengan menggantikan perkataan “Isnin” dengan perkataan “Ahad”.

**Pindaan Jadual Pertama**

10. Peraturan-Peraturan ibu dipinda dalam Jadual Pertama dalam teks bahasa kebangsaan dalam tajuk dengan menggantikan perkataan “INSTITUT” dengan perkataan “INSTITUSI”.

**Pindaan Jadual Ketiga**

11. Peraturan-Peraturan ibu dipinda dalam Jadual Ketiga dengan memasukkan selepas perenggan (p) perenggan yang berikut:

“(q) Lembaga Kemajuan Tanah Persekutuan

(r) Pihak Berkuasa Kemajuan Pekebun Kecil Perusahaan Getah”.

**Pindaan Jadual Keempat**

12. Peraturan-Peraturan ibu dipinda dalam Jadual Keempat dalam butiran I di bawah subkepala “Johor” dengan memasukkan selepas perkataan “Muar” dan butir-butir yang berhubungan dengannya butir-butir yang berikut:

“Batu Pahat

Batu Pahat”

Dibuat 27 Mac 2015

[SULIT. KE. HF(152)860/01-2(15); Perb. R0.3865/356/1 JLD.16 (SK.3); PN(PU2)721/V]

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

## GOODS AND SERVICES TAX ACT 2014

## GOODS AND SERVICES TAX (AMENDMENT) 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) Regulations 2015**.

(2) Except for regulations 3, 4, 5 and 6, these Regulations come into operation on 30 March 2015.

(3) Regulations 3, 4, 5 and 6 come into operation on 1 April 2015.

**Amendment of regulation 19**

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 regulation 19 by inserting after subregulation (8) the following subregulation:

“(8A) Notwithstanding paragraph (1)(b), where the Director General has approved two or more companies to be treated as members of a group, such companies shall not cease to be members of that group if the companies make a supply of agricultural land which is an exempt supply under the Goods and Services (Exempt Supply) Order 2014 [P.U. (A) 271/2014] to the State Authority to comply with section 3 of the Land Acquisition Act 1960 [Act 486].”

**Amendment of regulation 34**

3. Regulation 34 of the principal Regulations is amended in the interpretation of “passenger motor car” in paragraph (a) by inserting after the word “Land Public Transport 2010 [Act 715]” the words “, Commercial Vehicles Licensing Board Act 1987 [Act 334]”.

**Amendment of regulation 40**

4. Subregulation 40(3) of the principal Regulations is amended by substituting for the words “89(2)(a)” the words “88(2)(a)”.

**Amendment of regulation 45**

5. Paragraph 45(1)(a) of the principal Regulations is amended by inserting after the words “which has” the word “not”.

**Amendment of regulation 47**

6. Regulation 47 of the principal Regulations is amended by inserting after subregulation (2) the following subregulation:

“(2A) The cash payment referred to in subregulation (2) shall not relate to—

(a) any supply other than the supply which is subject to the rate of tax under section 10 of the Act; or

(b) any supply to which credit for input tax incurred is disallowed under regulation 36.”.

**Amendment of regulation 80**

7. Paragraph 80(a) of the principal Regulations is amended by inserting after the word “Malaysia” the words “, not less than eighteen years of age”.

**Amendment of regulation 94**

8. Subregulation 94(1) of the principal Regulations is amended by inserting after the words “registered person” the words “under section 20 of the Act”.

**Amendment of regulation 113**

9. Paragraph 113(1)(b) of the principal Regulations is amended by substituting for the word “Monday” the word “Sunday”.

**Amendment of First Schedule**

10. The principal Regulations are amended in the First Schedule in the national language text in the heading by substituting for the word “INSTITUT” the word “INSTITUSI”.

**Amendment of Third Schedule**

11. The principal Regulations are amended in the Third Schedule by inserting after paragraph *(p)* the following paragraphs:

- “ *(q)* Federal Land Development Authority
- (r)* Rubber Industry Smallholders Development Authority”.

**Amendment of Fourth Schedule**

12. The principal Regulations are amended in the Fourth Schedule in item I under subheading “Johore” by inserting after the word “Muar” and the particulars relating to it the following particulars:

“Batu Pahat

Batu Pahat”

Made 27 March 2015

[SULIT. KE. HF(152)860/01-2(15); Perb. R0.3865/356/1 JLD.16 (SK.3); PN(PU2)721/V]

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