



**Majlis Peguam
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To Members of the Malaysian Bar

Registration for Goods and Services Tax (“GST”)

The Goods and Services Tax Act 2014 (“GST Act”) has been passed by Parliament, and the Malaysian Government has announced that the Goods and Services Tax (“GST”) will be implemented on 1 Apr 2015.

GST will replace the service tax currently payable on legal fees.

In order to educate and raise awareness among Members regarding GST, the Bar Council Continuing Professional Development (“CPD”) Department and the Bar Council Tax Subcommittee of the Corporate and Commercial Law Committee have organised a series of seminars in various states, as part of the Regional Training Series (“RTS”). Some of these seminars were conducted in collaboration with State Bar Committees. Certain State Bar Committees have also separately organised events to raise awareness on GST.

The GST Act provides that any person who makes a taxable supply, where the total value of all the taxable supplies made within a 12-month period exceeded or will exceed RM500,000 (“the threshold”), **must** be registered with the Royal Malaysian Customs and Department (“Customs”).

Accordingly, if the threshold is met, law firms must register with Customs for GST purposes **on or before 31 Dec 2014**.

Any person who fails to register shall be liable to a penalty for late registration, from the date he/she should have registered to the date immediately before he/she registered.

If the value of your taxable supplies does not exceed the RM500,000 threshold, you may choose to apply for voluntary registration, but such registration will be effective for a minimum period of two years.

For more information, please visit the Customs GST portal [here](#). The GST portal contains a number of general guides and an industry guide for legal practitioners. These guides are reflective of Customs’s views and interpretation of the salient provisions of the GST Act.

Should you have any enquiries, please contact Rajeswari Gunarasa, Officer, by telephone at 03-2050 2089, or by email at rajeswari@malaysianbar.org.my.

Thank you.

**Anand Raj
Chairperson
Tax Subcommittee
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