



Goods and Services Tax



GST ELECTRONIC SERVICES TAXPAYER ACCESS POINT (TAP) HANDBOOK

ROYAL MALAYSIAN CUSTOMS DEPARTMENT (RMCD)



**TAXPAYER
ACCESS POINT**
A BETTER TAX SYSTEM

What is TAP
(Taxpayer Access Point)?

An electronic service to facilitate taxpayer and public in doing business related to Goods and Services Tax (GST) with Royal Malaysian Customs.



How to Access TAP?

GST Portal (www.gst.customs.gov.my)

What are the requirements?

- Internet access
- Web Browser
(Recommended Google Chrome)



Who can use TAP Login?

- Taxpayer who are registered online or signed up
- Agent
- Tax Agent
- Sabah/Sarawak Local Authority

What can I do in TAP?

NON LOGIN FUNCTION

- | | |
|---|---|
| <ul style="list-style-type: none">▪ Register for GST▪ Apply for Registration Exemption▪ File GST Non-Registrant Declaration▪ Make a Payment▪ Apply for Flat Rate Scheme | <ul style="list-style-type: none">▪ Manage Advance Ruling▪ Apply for Review▪ Apply for Appeal▪ Search Function<ul style="list-style-type: none">✓ Retrieve saved request✓ Lookup application status✓ Lookup GST status |
|---|---|

What can I do in TAP?

TAP FUNCTION

LOGIN FUNCTION

- Registration
 - ✓ Apply for Group Registration
 - ✓ Apply for Branch Registration
 - ✓ Apply for Joint Venture
 - ✓ Apply for Special Scheme
 - ✓ Manage Advance Ruling
 - ✓ Manage Designated Person
 - ✓ Apply for Simplified Tax Invoice
- Submit Return
- Make a Payment
- Refund
 - ✓ Update Refund Bank Account
 - ✓ Request Refund
 - ✓ Apply for Special Refund
 - ✓ Apply for Software Rebate
 - ✓ Check Refund Request Status
- Miscellaneous
 - ✓ Apply for Review
 - ✓ Apply for Appeal
 - ✓ Submit a Document
 - ✓ Request for Remission
 - ✓ Apply for Installment Plan
- Apply Authorized Tax Agent Access
- Search Panel for Taxpayer
- Request to Close Account
- Manage My Profile
- Verify Business Registration in Sabah/Sarawak



Goods and Services Tax

REGISTRATION , SUBMISSION OF RETURN & PAYMENT



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General Concept of Registration

REGISTRATION

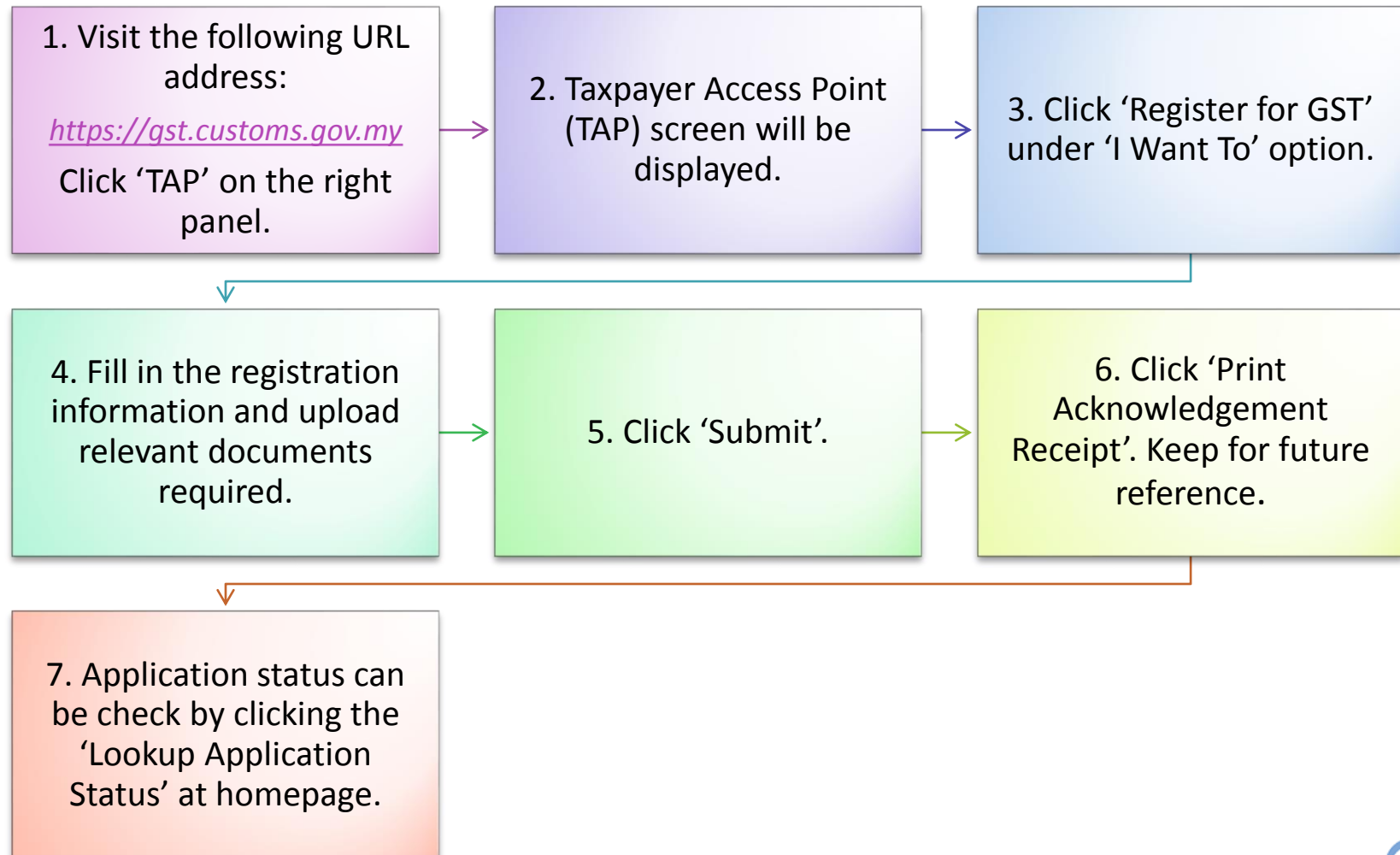
What is Registration?

- Registration is a process that allows taxable person to be registered as a GST registered person.

Type of Application

- Normal Registration
- Group Registration
- Branch Registration
- Joint Venture
- Apply for Registration Exemption

Steps for GST Registration



REGISTRATION

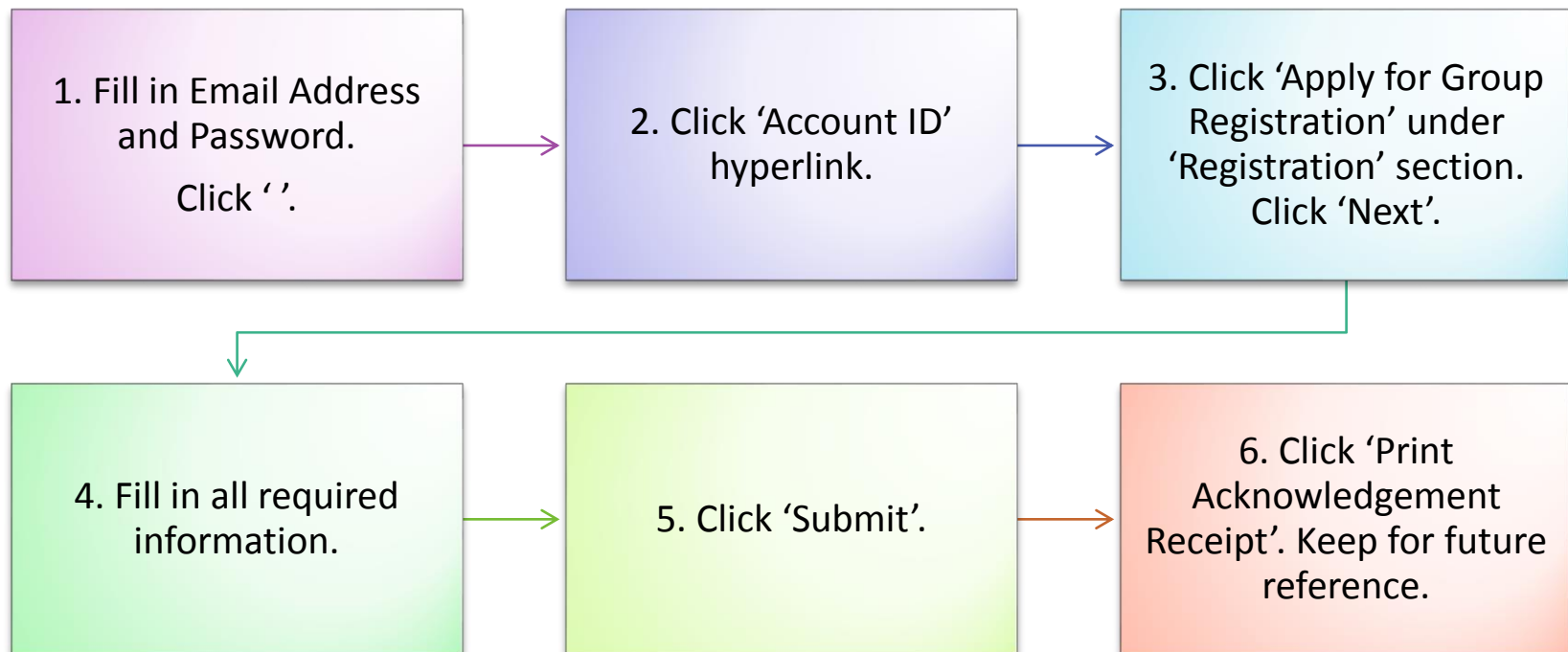
Group Registration

- This service allows a GST registered person or Controlling Company to apply for group registration.
- What do you need?
 - ✓ Controlling Company Details if different than representative
 - Business registration number or applicant IC number
 - Business name or controlling individual name
 - Address
 - ✓ Group member GST number
 - ✓ Shares held by controlling company for each group member
 - ✓ Bank account information
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps to Apply Group Registration

What are the requirements for Group Registration?

1. Must be a **GST registered person**.
2. Information needed during registration.
 - Login ID (email address)
 - Password (specified during registration)
 - An authorization code (only required for the first time login).



Branch Registration

- This service allows a GST registered person (HQ of Company) to apply for branch/division registration.
- What do you need?
 - ✓ Branch Details
 - Contact person
 - Contact Information
 - Bank Information
 - Bank Statement to be uploaded
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps to Apply Branch Registration

What are the requirements for Branch Registration?

1. Must be a **GST registered person**.
2. Information needed during registration.
 - Login ID (email address)
 - Password (specified during registration)
 - An authorization code (only required for the first time login).

1. Fill in Email Address and Password.
Click 'Login'.

2. Click 'Account ID' hyperlink.

3. Click 'Apply for Branch Registration' under 'Registration' section.
Click 'Next'.

4. Fill in all required information.

5. Click 'Submit'.

6. Click 'Print Acknowledgement Receipt'. Keep for future reference.

BRANCH REGISTRATION

Joint Venture

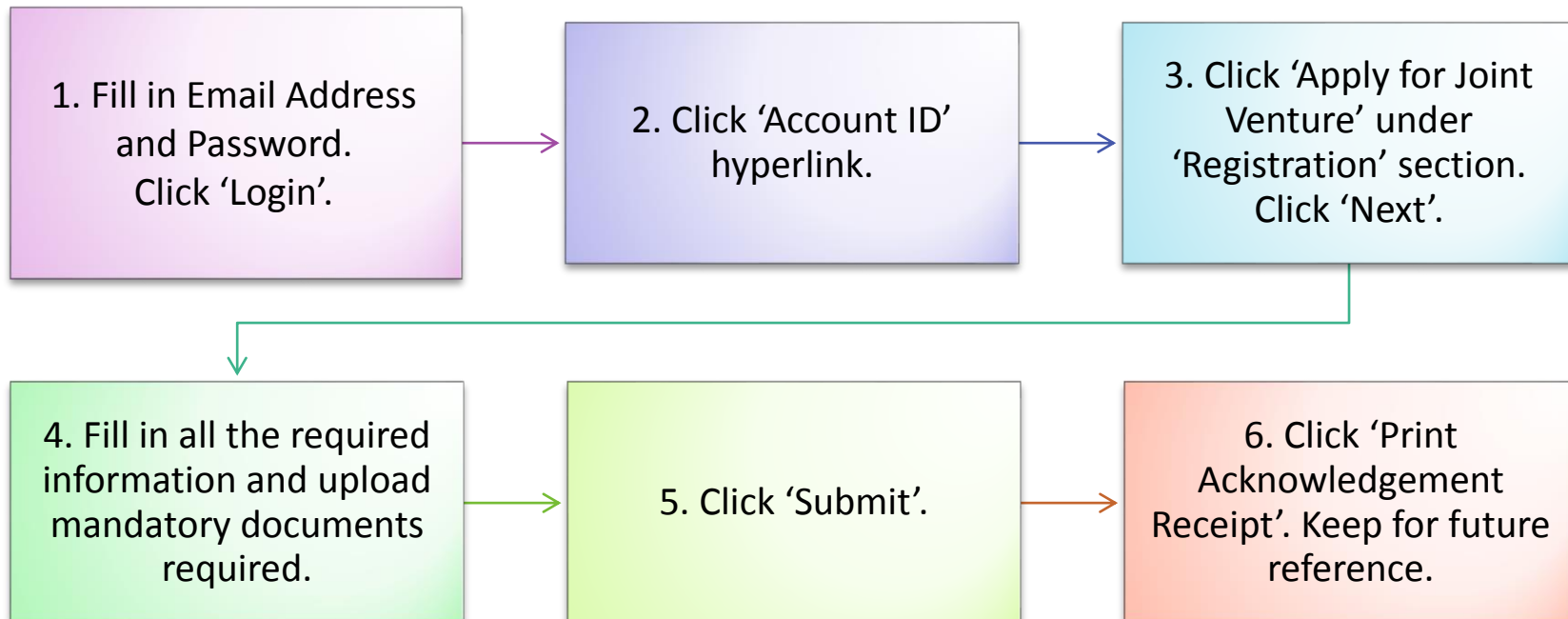
JOINT VENTURE

- This service allows a GST registered person to apply for joint venture registration.
- What do you need?
 - ✓ Project Details
 - Contract reference number
 - Project Name
 - Project Location
 - Project Duration
 - ✓ Venture members
 - GST number
 - Percentage of Participating interest
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps to Apply Joint Venture Registration

What are the requirements for Joint Venture Registration?

1. Must be a **GST registered person**.
2. Information needed during registration.
 - Login ID (email address)
 - Password (specified during registration)
 - An authorization code (only required for the first time login).



JOINT VENTURE

Registration Exemption

- This service allows you to apply to be exempted from GST registration.
- You may apply for a registration exemption if your supply becomes 100% zero rated.
- What do you need?
 - ✓ Business Registration No.
 - ✓ Percentage of Supplies.
 - ✓ Industry Codes.

File GST Declaration for Non Registered Person(GST-04)

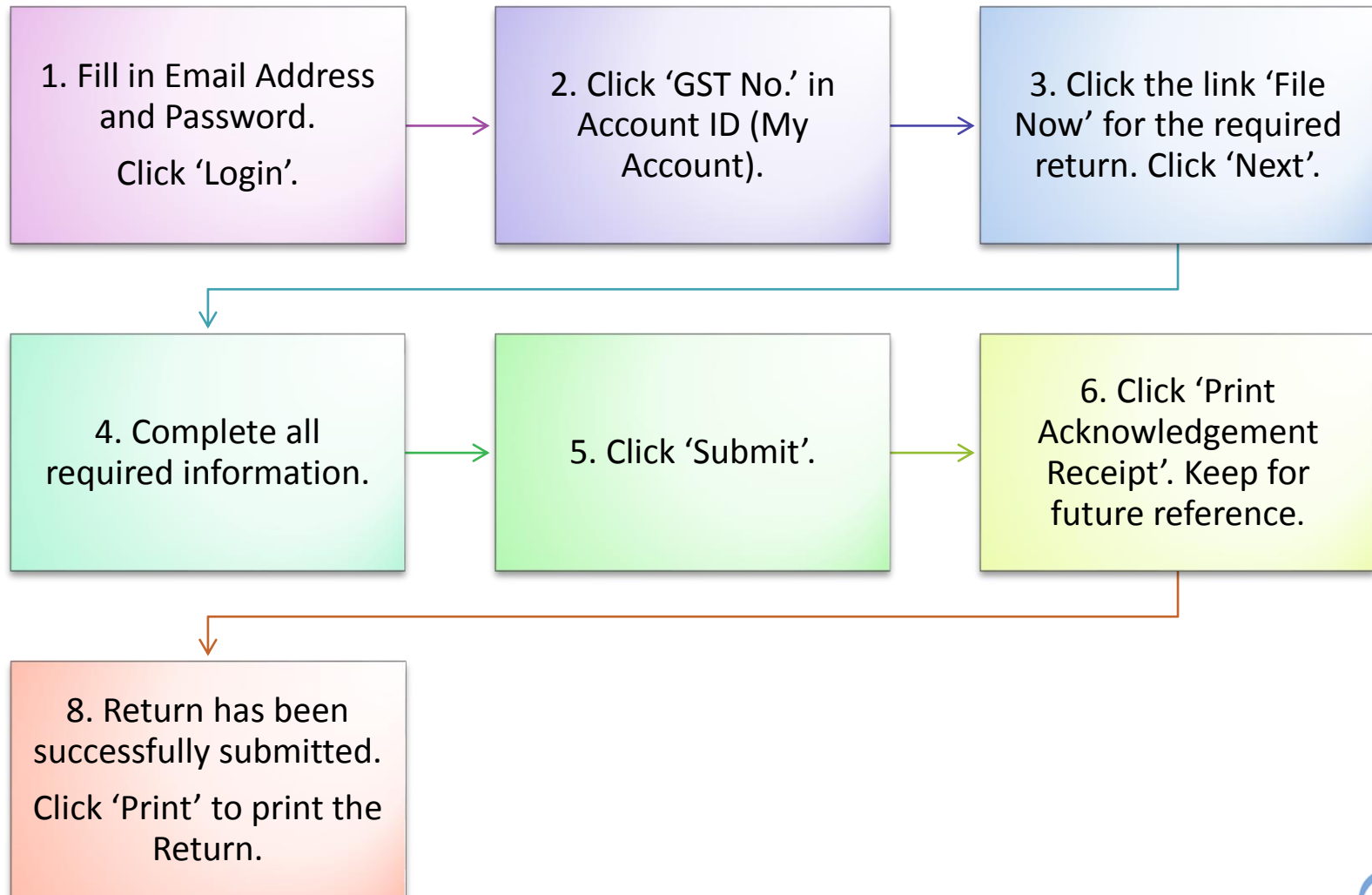
- This service allows a non registered person to declare their GST for the selected filing period.

Submission of GST Return (GST-03)

- This service allows taxpayer to file a return
- This service can also be done by your authorized Tax Agent
- Filing a Return can be done:
 - ✓ Monthly
 - ✓ Three Monthly
- What do you need to file a return ?
 - ✓ Value of Taxable Supplies
 - ✓ Output tax
 - ✓ Input tax
 - ✓ Additional Related Information
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps to Submit GST Return (GST-03)

GST-03 RETURNS



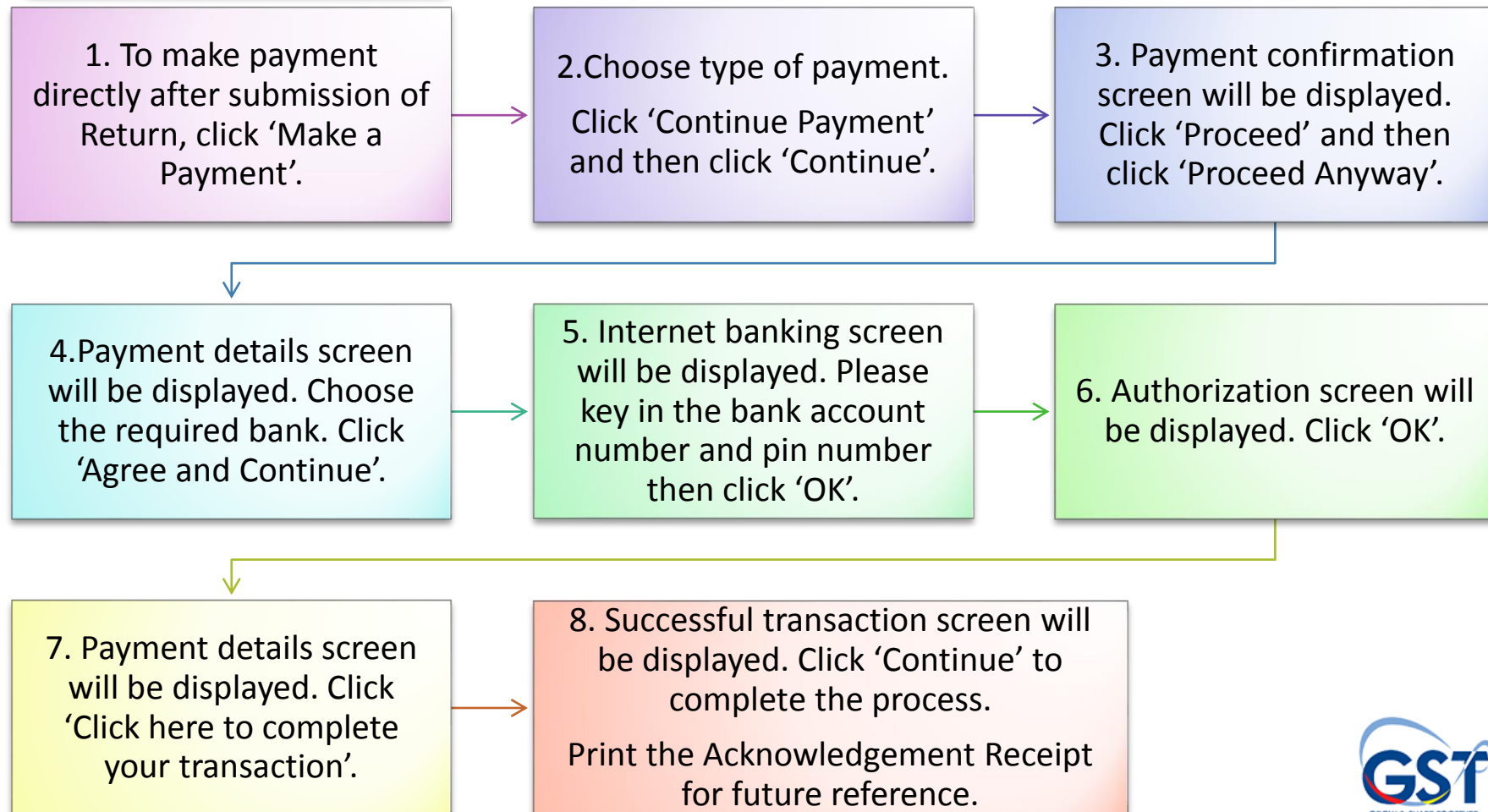
Make a Payment

- This service allows you to make a payment for the following Goods and Services Tax-related liabilities:
 - ✓ A bill notice
 - ✓ Tax from a filed return
 - ✓ Your account balance
 - ✓ Advance Ruling fee
- What do you need?
 - ✓ If paying a bill, you will need the bill number
 - ✓ If paying for a filed return, you will need either
 - the media number from the return, or
 - the GST account number and filing period
 - ✓ If paying a GST account balance, you will need the GST account number
 - ✓ If paying an Advance Ruling fee, you will need the Advance Ruling request Acknowledgement Receipt number
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps for Make a Payment

Choose one of the options below to make payment:

Option 1:



Steps for Make a Payment

Option 2:

1. Open TAP main homepage. Click 'Make a Payment' under 'I Want To ' option.
2. Click 'Make a Payment'.
3. Choose 'Payment for a Return that has been filed'.
4. If there is media information, key in the media number.
If not, key in GST No./Account ID.
5. Complete the process till the end. Click 'Print the Acknowledgement Receipt'. Keep for future reference.

PAYMENT

Steps for Make a Payment

Option 3:

1. Fill in Email Address and Password. Click 'Login'.

2. Click 'Make a Payment' under 'I Want To' option.

3. Choose 'Pay a Filed Return'. Choose mode of payment.
Choose taxable period for the required month.

4. Complete the process till the end. Click 'Print Acknowledgement Receipt'. Keep for future reference.



Goods and Services Tax

REVIEW & APPEAL



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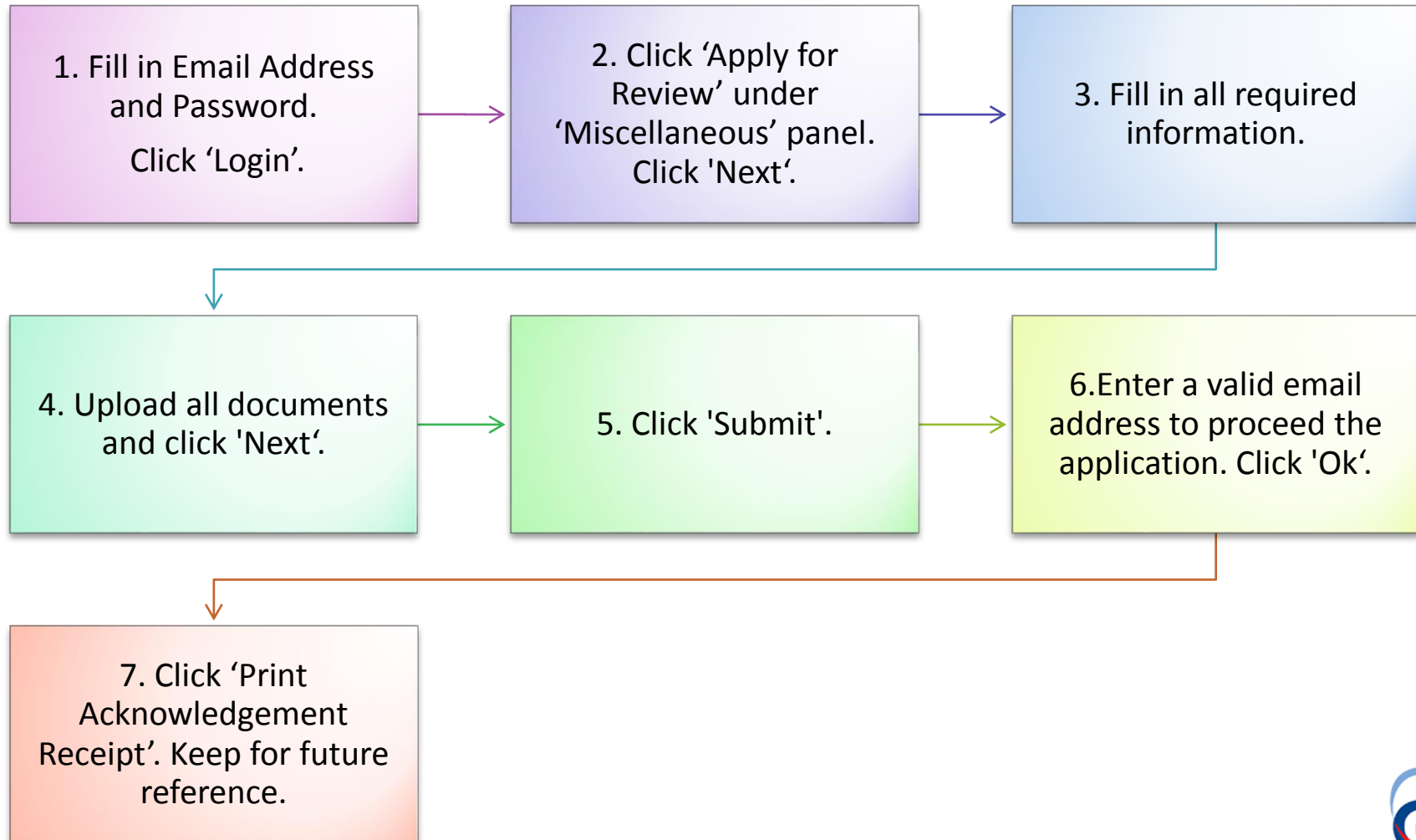
REVIEW

REVIEW

- This service allows you to apply for a review on any decisions made by RMCD.
- What do you need?
 - ✓ Letter reference number for a decision made in the last 30 days
 - ✓ Documents for review
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps to Apply for Review

Registered Person

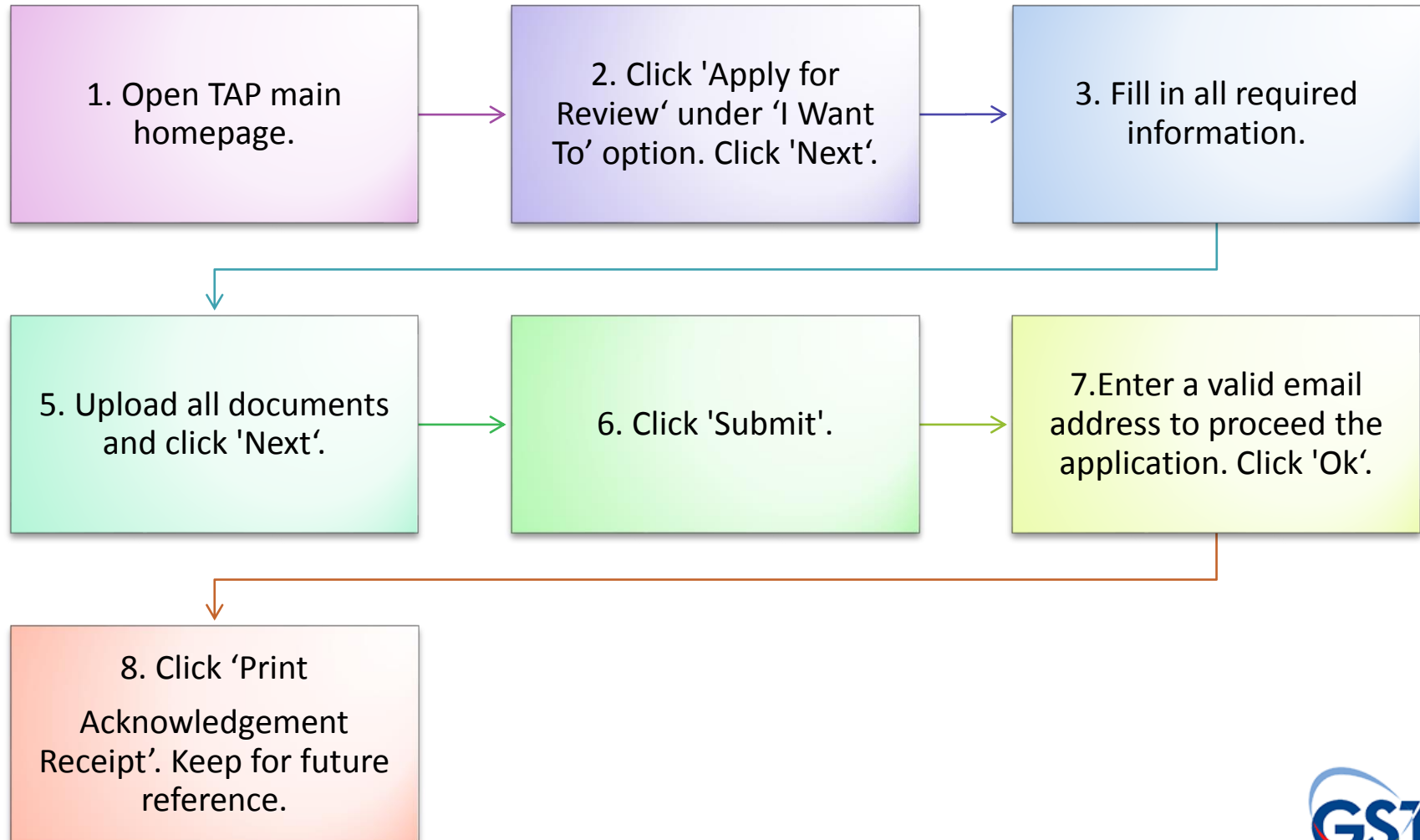


REVIEW

Steps to Apply for Review

Non Registered Person

REVIEW



Appeal

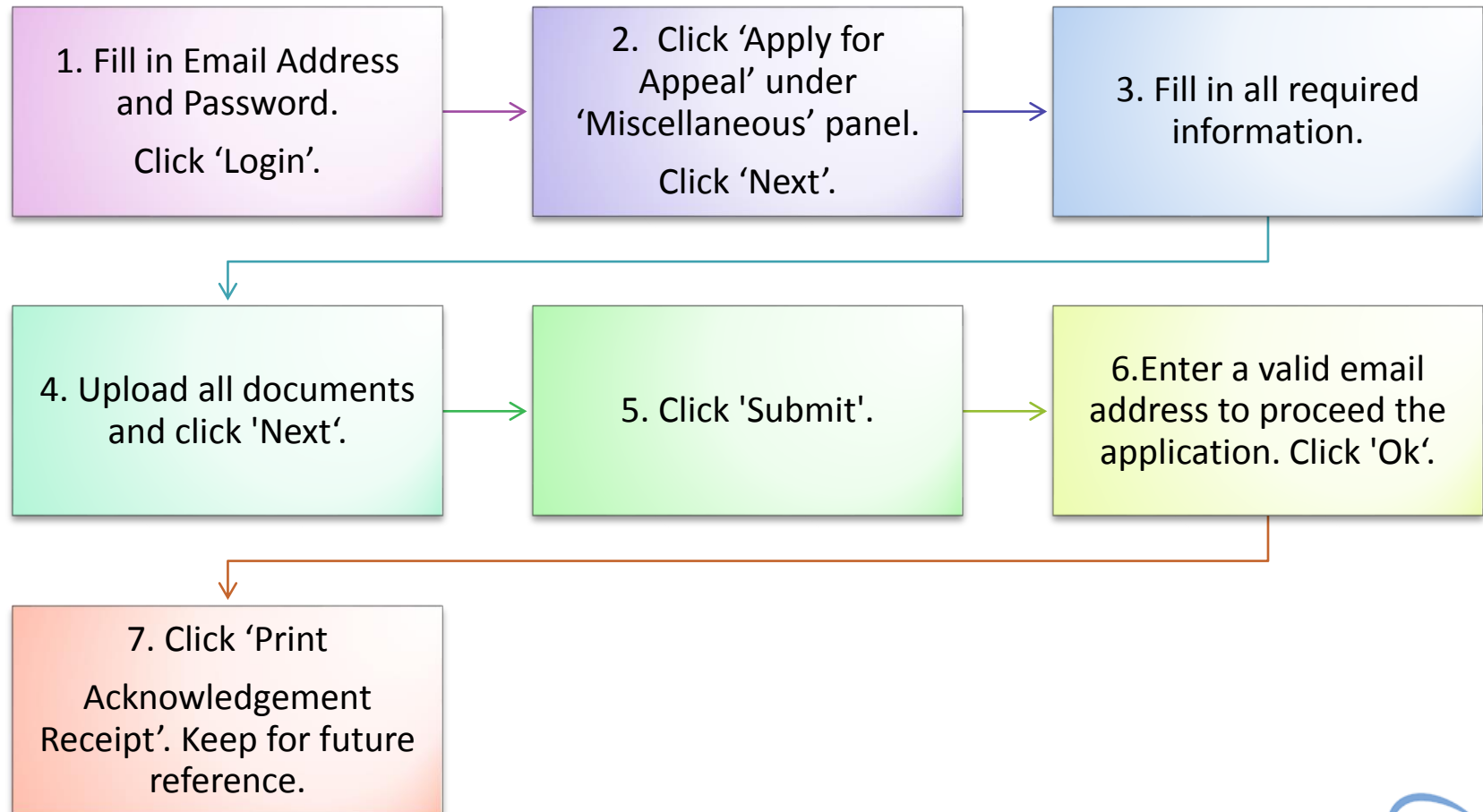
- This service allows you to apply for an appeal on certain decisions made by RMCD.
- What do you need?
 - ✓ Letter reference number for a decision you would like to appeal
 - ✓ Documents for appeal.
 - ✓ Supporting documents for financial hardship (if applicable)
 - ✓ Supporting documents for extension of time (if applicable)
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

APPEAL

Steps to Apply for Appeal

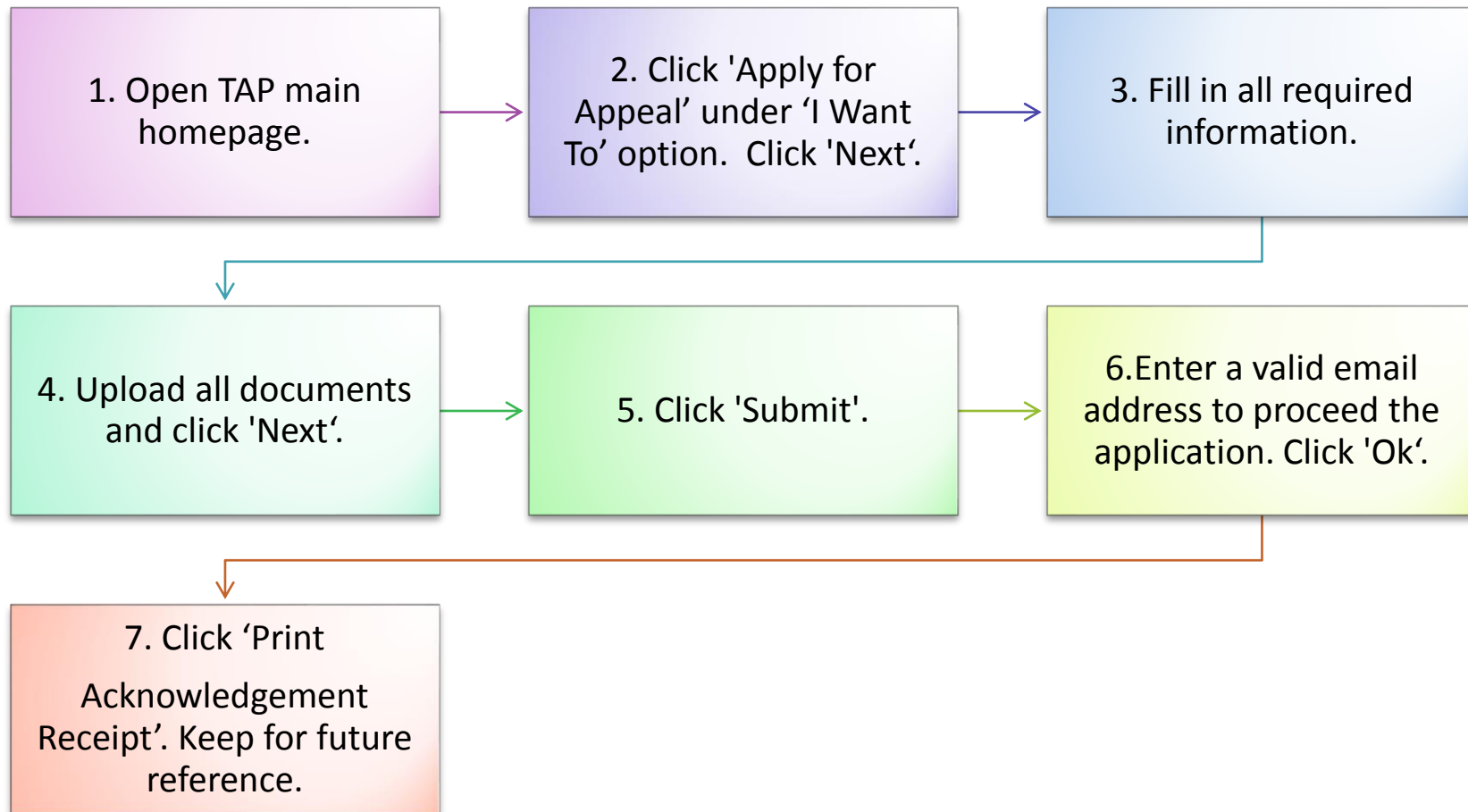
Registered Person

APPEAL



Steps to Apply for Appeal

Non Registered Person



APPEAL



Goods and Services Tax

OTHER FACILITIES



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Other Facilities Available in TAP

- Manage Advance Ruling
- Apply for Flat Rate Scheme
- Apply for Special Scheme
- Apply Authorized Tax Agent Access
- Remission Request
- Apply for Instalment Plan
- Search Panel for Taxpayer

OTHER FACILITIES

Who Can Use TAP Login?

- Taxpayer who registered online or signed up
- Agent
- Tax Agent
- Agency (Sabah/Sarawak Local Authority)

Manage Advance Ruling

ADVANCE RULING

- This service allows you to apply for Advance Ruling.
- What do you need?
 - ✓ GST or NR number if previously registered with GST.
 - ✓ Applicant information if not registered
 - ✓ Period related to the advance ruling sought
 - ✓ Relevant facts relating to ruling sought
 - ✓ Relevant provision of the GST act
 - ✓ Relevant taxation issues relating to ruling sought
 - ✓ Applicant's opinion
 - ✓ Representative information (if any)
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes

Manage Advance Ruling

- Additional Facilities under Advance Ruling
 - ✓ Apply for Time Extension
 - Request an extension of time for submission of document
 - ✓ Extend Issued Ruling
 - Request an extension of an issued Advance Ruling
 - ✓ Withdraw Advance Ruling
 - Request withdrawal of an Advance Ruling application
 - ✓ Withdraw Issued Ruling
 - Request withdrawal of an issued Advanced Ruling

Manage Advance Ruling

ADVANCE RULING

1. Click “Manage Advance Ruling” in the TAP homepage under ‘I Want To’ option.

2. Click option for Advance Ruling.

- ✓ Apply for Advance Ruling
- ✓ Apply for Time Extension
- ✓ Extend Issued Ruling
- ✓ Withdraw Advance Ruling
- ✓ Withdraw Issued Ruling

3. Filled – up the required fields and upload relevant supporting documents.

4. Click ‘Submit’.

5. Click ‘Print Acknowledgement Receipt’. Keep for future reference.

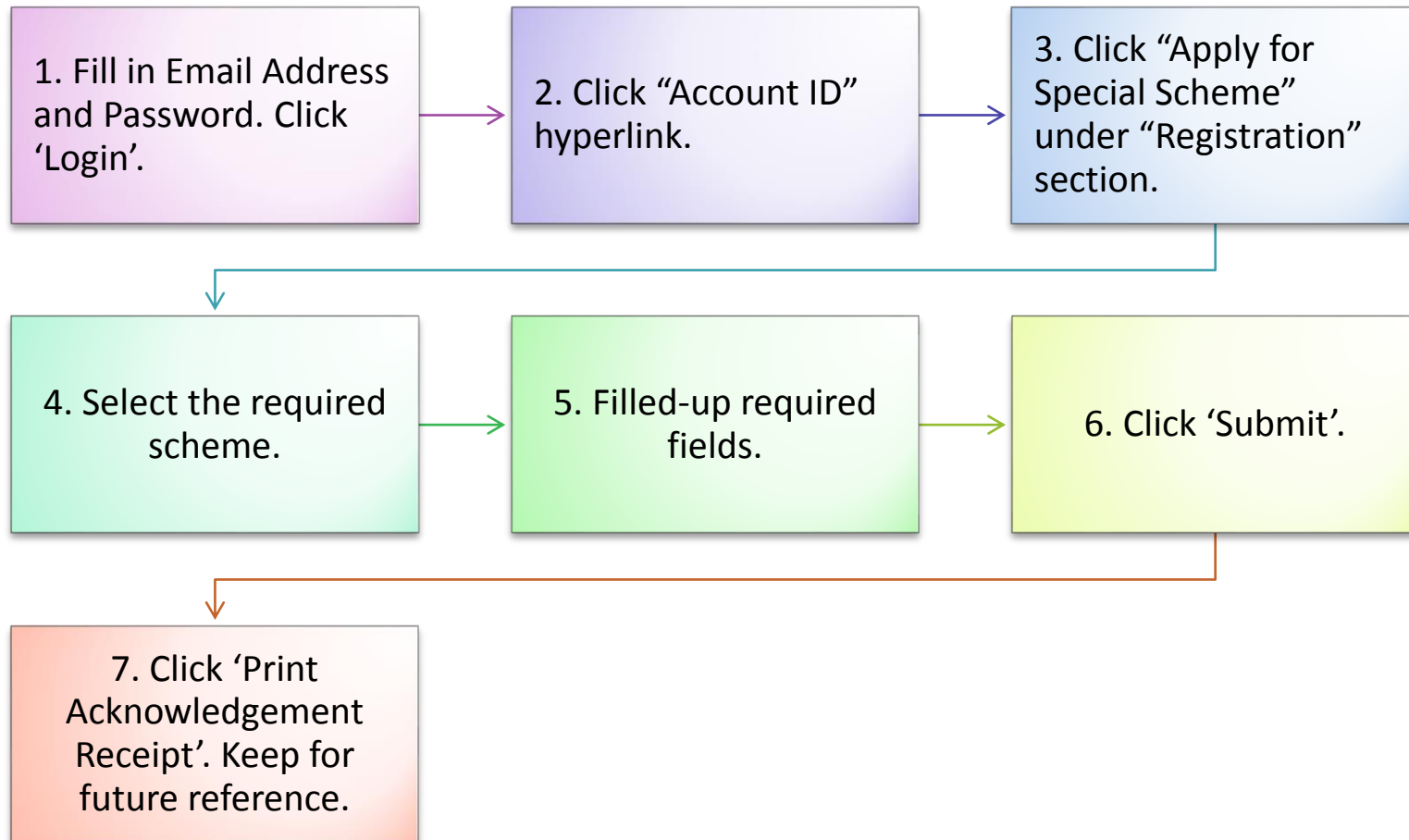
Special Scheme

- This service allows you to apply for Special Scheme facilities as follows:
 - ✓ Approved Trader Scheme
 - ✓ Approved Toll Manufacturer Scheme
 - ✓ Approved Jeweler Scheme
- What do you need?
 - ✓ Scheme Details
 - ✓ Supplier Details
 - ✓ Industry Codes
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes

Other Scheme

- This service allows you to apply for Other Scheme facilities as follows:
 - ✓ Self Billed Invoice
 - ✓ Relief of Second-Hand Goods
 - ✓ Flat Rate Scheme
- What do you need?
 - ✓ All related information
 - ✓ Scheme Details
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes

Steps to apply Special Scheme/ Other Scheme



SPECIAL SCHEME

Flat Rate Scheme

- This service allows you to apply for flat rate scheme registration.
- This scheme is for the non-GST Registered Person and for selected industries, to charge tax (Flat Rate Addition) at a lower rate than the standard GST rate.
- Once approved, you will not be allowed to claim the input tax. This scheme is subject to renewal.
- What do you need ?
 - ✓ Flat rate number (for renewal application only)
 - ✓ Business registration number/ IC number.
 - ✓ Industry codes
 - ✓ Relevant authority reference number
- Upon Completion
 - ✓ Keep the Acknowledgement Receipt for future references.

Steps to apply for Flat Rate Scheme

1. Click “Apply for Flat Rate Scheme” in the TAP homepage under ‘I Want To’ option.

2. Click “Flat Rate Scheme”

3. Filled – up the required fields.

4. Click ‘Submit’.

5. Click ‘Print Acknowledgement Receipt’. Keep for future reference.

FLAT RATE SCHEME

Simplified Tax Invoice

- This service allows you to apply for Simplified Tax Invoice.
- What do you need to apply Simplified Tax Invoice?
 - ✓ Invoice and Copy of Invoice
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes

Steps to apply for Simplified Tax Invoice

1. Fill in Email Address and Password. Click 'Login'.

2. Click "Simplified Tax Invoice".

3. Filled in the required information.

4. Click 'Submit'.

5. Click 'Print Acknowledgement Receipt'. Keep for future reference.

SIMPLIFIED TAX INVOICE

Authorized Tax Agent

- This service allows you to give authorized tax agent access to your GST account
- What do you need to allow access to Authorized tax agent ?
 - ✓ Approved Tax Agent No.
 - ✓ Supporting Document - Tax Agent Authorization Form
 - ✓ Tax Agent IC No.
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes

Steps to apply Authorized Tax Agent Access

1. Fill in Email Address and Password. Click 'Login'. Click 'Account ID hyperlink' in your GST Account.

2. Click "Authorized Tax Agent Access" in "I Want To" section.

3. Filled – up the required fields.

4. Click 'Submit'.

5. Click 'Print Acknowledgement Receipt'. Keep for future reference.

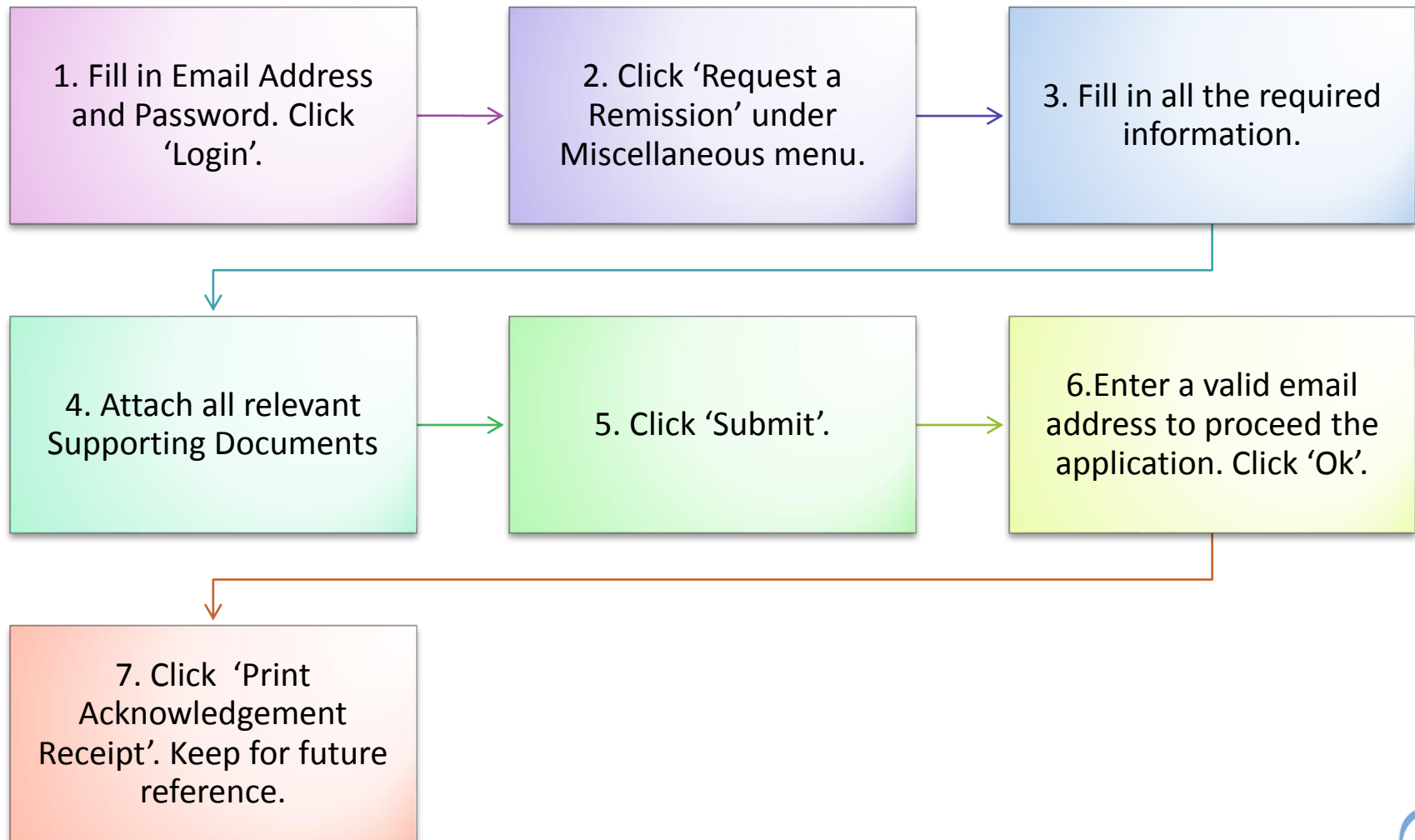
AUTHORIZED TAX AGENT

Remission

REMISSION

- This service allows you to apply for Remission
- What do you need?
 - ✓ Specific filing period
 - ✓ Reason to claim
 - ✓ All supporting documents
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

Steps to Apply for Remission

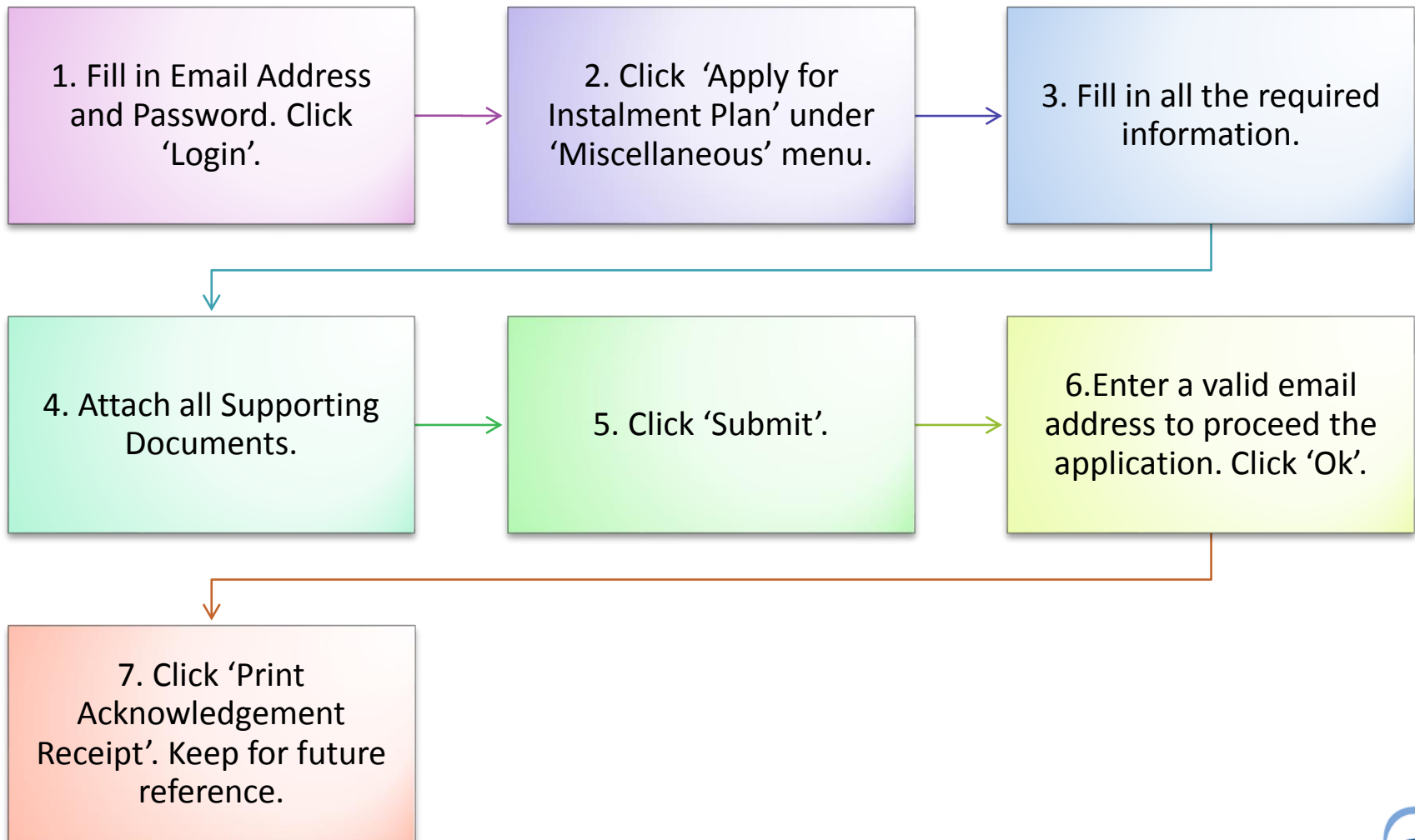


REMISSION

Apply for Instalment Plan

- This service allows you to apply for instalment plan.
- What do you need?
 - ✓ Specific filing period
 - ✓ Reason to apply Instalment Plan
 - ✓ All relevant supporting documents
- Upon Completion
 - ✓ Print the acknowledgement receipt for record purposes.

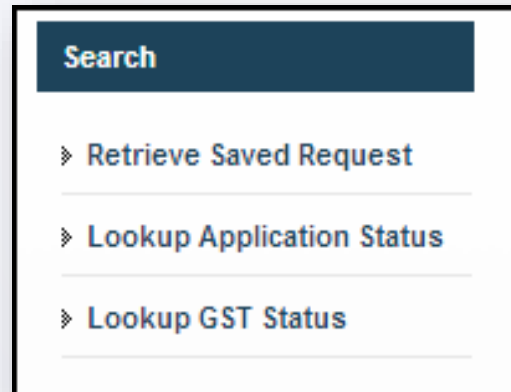
Steps to Apply for Instalment Plan



INSTALMENT PLAN

Search Function

- Search panel for the taxpayer to check the application status.
- Three types of search panel available:



What do you need?

- Confirmation code
- Email information
- Acknowledgement Receipt No.

Royal Malaysian Customs Department

Malaysian Goods and Services Tax System (MyGST)



Call Centre: 1-300-888-500
GST Office: 03-8882 2111



Website:
gst.customs.gov.my



Email:
ccc@customs.gov.my



Operation Hours:
8am – 5pm
(Working Days Only)



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