



In today's rapidly changing indirect tax landscape in Malaysia, it is essential that businesses keep up and remain compliant with the latest indirect tax laws. Indirect taxes which are being administered and enforced by the Royal Malaysian Customs Department (RMCD) include the following duties and taxes:



Over the years, issues pertaining to indirect taxes identified by the RMCD have been gradually rising. So much so that the RMCD had implemented the Special Voluntary Disclosure and Amnesty Programme for indirect taxes from January 2022 until September 2022. As the programme has ended, we foresee that the RMCD will increase their audit and enforcement activities significantly, with a view to increase indirect tax revenue collection. Hence, it is always crucial for taxpayers to be equipped with the right knowledge and tools to manage or mitigate any potential indirect tax risk.

At PKF Malaysia, our experienced indirect tax professionals are committed to provide your businesses with specialized and client-centric services which best suit your needs and requirements in effectively identifying and managing any potential indirect tax risks that may negatively impact your business cash flow.



## How can we help you?

- SST registration / deregistration
- SST compliance (preparation and filing of SST returns)
- SST advisory (ad-hoc / monthly retainer)
- SST review / health check
- SST voluntary disclosure
- SST planning
- Assistance with sales tax valuation
- SST due diligence
- Application to the RMCD for various SST related matters (e.g., SST treatments, SST refunds, SST exemptions etc.)
- Appeal on SST related matters (e.g., SST penalties, SST treatments, SST refunds etc.)
- Assistance with SST audits
- GST advisory
- GST review / health check
- GST voluntary disclosure
- GST due diligence
- Assistance with GST closure audits
- Application for outstanding GST refunds
- Indirect tax trainings / workshops
- SToDS registration / deregistration
- SToDS compliance
- SToDS advisory
- Advise on customs related matters (e.g., import and export)
- Application for customs ruling / tariff classification
- Assistance with import valuation
- Application for any import duty exemptions and facilities (e.g., LMW and free zones)
- Harmonized System (HS) codes classification review for importation
- Assistance with the appeal on customs related matters (e.g., penalties, tariff classification, exemptions etc.)
- Assistance with customs post-importation audits (PASCA audits)
- Assistance with the voluntary disclosure on customs duties
- Assistance with the implementation of sugar tax
- Assistance with the implementation of tourism tax
- Assistance with the filing of judicial review on indirect tax matters

Feel free to connect with our indirect tax team should you have any concerns and queries, or if you would like to know more about our indirect tax services. We would be pleased to discuss with you in greater detail and tailor our assistance or services to provide you with the best solutions.

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*Fan Kah Seong and its indirect tax team in PKF Malaysia is ranked in 2022 by ITR as one of the highly regarded indirect tax practice in MY. Fan Kah Seong has been featured in the ITR World Tax publication since 2015.*

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