

**Section A – General FAQs****1. What is GST?**

Goods and Services Tax or in short, GST shall be levied and charged on taxable supply of goods and services made in the course or furtherance of business in Malaysia by a taxable person. GST is also charged on the importation of goods and services.

2. What are the tax codes applicable to the GST Output Tax?

Tax Code	Tax Code Description	Tax %	Remarks
SR	Standard Rate	6.00	Standard rated supplies with GST charged
ZR	Zero Rate	0.00	Zero rated supplies

3. Are all products subjected to GST?

Yes, except for the products in the Zero rate order, Exempt order and Relief order published in www.gst.customs.gov.my.

4. If my Billing Account is charged with Standard Rate (SR), will the 5 sen rounding adjustment be included in the calculation of total tax?

The 5 cent rounding amount is calculated after total amount is being charged and not subjected to GST.

5. When will GST be charged?

GST will be charged starting 1st April 2015 billing to customers.

6. How do we calculate our additional/ new charges including GST?

You may calculate your new charges using the calculator from Custom's website at <http://gst.customs.gov.my/en/Pages/default.aspx>

7. Are TM Prepaid cards,i-Talk subjected to GST?

Yes, it is subjected to GST. The amount in prepaid card is inclusive of GST. GST shall be deducted from the iTalk card based on usage.

8. What are the services in TM that are not subjected to GST?

All products and services that are billed to you (inclusive all charges e.g. rental/ subscriptions, one time charges, usages, etc) are subjected to GST except charges such as penalty, rebate, deposit and stamp duty.



9. Will 103 service be charged for GST?

Yes, it will be charged GST.

10. What is the difference between the current service tax (in TM bill) and GST?

Both are consumption tax. GST replaces Service Tax at the same rate of 6%.

11. How is the calculation of GST in the TM Bill?

For every charge, 6% is being charged except for items which are not subject to GST. For example rebates deposit, penalties, stamp charges. Item not subjected to GST will be clearly indicated in your bill.

12. Will customers receive any notification regarding GST in TM Bill?

Yes. TM has already notified our customers in your bill message starting billings in January and in April billing, the permanent GST message will be available in page 2 of your bill.

13. What is the rate of GST that will be imposed?

GST will be imposed at the rate of 6%.

14. Where can I obtain more information about GST?

More information can be obtained from TM website at www.tm.com.my/gst and Custom's website at www.gst.customs.gov.my.

15. I am a senior citizen / OKU / student; can I be relieved from GST?

No, there is no relief for GST charges at the moment.

16. Who is eligible for GST exemption and relief?

Please refer to Exempted Order and Relief Order in Custom's website at www.gst.customs.gov.my.

17. Where can I apply for GST exemption and relief?

You may apply for relief via Custom's website at www.gst.customs.gov.my.

18. Can I claim back my GST payment from LHDN?

No, it is not claimable in your personal tax return.

19. I am a non-Malaysian client subscribing to TM service; will I be charged for GST?

For non-Malaysian staying in Malaysia and services provided in Malaysia, your bills are subjected to GST.



20. Will GST be imposed on IDD services?

The following IDD telephony services are imposed with GST Standard Rate of 6%:

- (a) TM supplies and charges a customer in Malaysia for an IDD call originating in Malaysia and terminating with a person overseas.
- (b) TM supplies and charges a customer in Malaysia for a reverse charge IDD call, at the request of an overseas service provider.



Section B – Free Zone FAQs

1. I live in a Free Trade Zone (e.g. Langkawi, Labuan, Tioman). Will I be charged GST?

Yes, GST will also be imposed on customers who live in Free Zone Areas.

2. Can you refer me to the section in the Goods and Services Tax Act 2014 where it is specifically mentioned that services in Free Zones are subjected to GST?

You can refer to Section 156 (b) of the Goods and Services Tax Act 2014 published by the Custom's website at www.customs.gov.my.

Goods or services imported into or supplied to or from designated area

156. Notwithstanding any provision of this Act—

(b) tax shall be charged on taxable supply of services made by any taxable person from a designated area to Malaysia or from Malaysia to a designated area but excluding a supply of services which comprises the use of goods under any lease agreement from a designated area to Malaysia;

**Designated area covers the area of Langkawi, Labuan and Tioman.*

3. I live in a Free Zone. What if my bill is billed across 1st April (e.g. 13th Mar- 13th April)?

For bills which are billed across 1st April (e.g. 13th Mar – 13th April), call charges prior to 1st April 2015 (e.g. 13th Mar – 31st Mar) will be billed in your April bill with GST. However, the GST will be adjusted via GST Credit adjustment to exclude the GST charged in your next bill starting May 2015.

4. How will the GST adjustment for Free Zone customers be done?

TM would raise GST Credit adjustments in the next bill following April 2015 bill.



Section C – Bill FAQs

1. Why does my bill have the word Tax Invoice?

The word Tax Invoice is in accordance with GST Act 2014.

2. Is my TM Bill similar to previous TM monthly bills?

Yes. Your TM Bill is similar to the previous TM monthly bills except for changes as highlighted below in compliance to GST Act 2014 requirements.

1. TM Bill Header

TM Your TM Bill

a) Supplier's name, address & GST ID

b) Tax invoice clearly indicated

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TELEKOM MALAYSIA BERHAD (128740-P)
LEVEL 51, MENARA TM, 60762 KUALA LUMPUR
GST ID NO: 000084049920

TAX INVOICE

Description	RM	Due Date
Overdue Charges	5.77	IMMEDIATE
Current Charges	614.54	1 MAY 2015
Total Amount Due	620.30	

Customer Name : xxxxxxxx
Service No Ref : xxxxxxxx
Bill Number : 837649404
Account No. : xxxxxxxx
Bill Date : 29 December 2016
Deposit : RM 200.00
Credit Limit : RM 838.00

2. Accounts Summary

ACCOUNT SUMMARY

Previous Charge	RM	Current Charge	RM
Previous Balance	63.40	Credit and Other Charges	135.00
Payment	63.40	Recurring Charges	263.10
ST Debit Adjustment	1.00	Usage Charges	208.58
ST	0.06	Adjustment	0.50
Debit Note	4.50	GST	7.36
GST Debit Note	0.21		
Total Amount Owed	5.77	Total Current Charges	614.54
		Total Amount	620.31
		Rounding Amount	-0.01
		Total Amount to be Paid	620.30

Service Tax on credit/debit adjustment for previous bill

Total GST amount for all current charges and adjustment

To display gross credit/debit note depending on total GST adjustment

3. Adjustment in previous Bill

PREVIOUS ADJUSTMENT – GST

Date	Description	Invoice No	Service No	Amount (RM)	GST (RM)	Total (RM)
10/03/2015	Package Fee	00000112345		0.50	0.03	0.53
10/03/2015	Rental Adjustment	00000112338		3.00	0.18	3.18
10/03/2015	Bill Correction(#)	00000112336		1.00	0.00	1.00
	DEBIT NOTE			4.50	0.21	4.71

(#) non-taxable item

Total adjustment will determine whether it is a credit or debit note

4. Summary of GST Information

GOODS AND SERVICES TAX (GST)

Description	Total Taxable (RM)	GST (RM)
GST - ZR@0%	44.00	0.00
GST - SR@6%	122.68	7.36
TOTAL		7.36

GST Tax Code & Rate clearly indicated

Total Taxable GST items broken down by tax code



3. Are there any changes in the pricing for services provided by TM?

No, our pricing (excluding GST) remains the same.

4. Can customers claim on the paid GST?

Only customers whom are GST registered are entitled to claim for Input Tax Credit (ITC) via their GST returns.

5. As a TM customer who is registered for GST, if there is a credit / debit note in the bill, do I need to make adjustments in my GST Returns?

No, because the total GST amount is inclusive of the GST from the credit/ debit note.

6. If my bill is in foreign currency, will TM show the conversion in RM?

TM will show the conversion in the GST summary as it is a requirement by the Customs to show GST amount in RM.