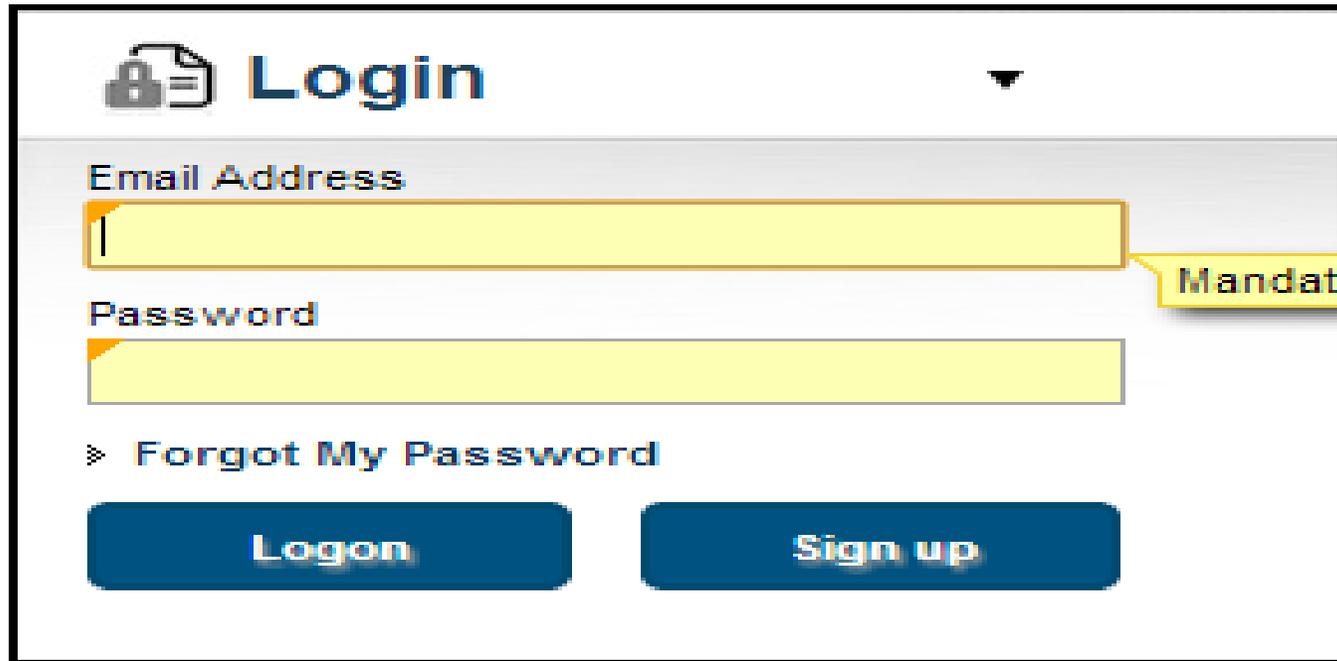




SPECIAL REFUND

Application – Through TAP

1. Fill in Email Address and Password information. Click **Logon** button



The image shows a login form with the following elements:

- Header:** A lock icon followed by the text "Login" and a small downward-pointing triangle.
- Email Address:** A text input field with a yellow highlight. A yellow callout box labeled "Mandat" points to the right side of this field.
- Password:** A text input field with a yellow highlight.
- Links:** A link labeled "» Forgot My Password".
- Buttons:** Two dark blue buttons labeled "Logon" and "Sign up".

2. Click account id hyperlink.

Official Website
MALAYSIA GOODS & SERVICES TAX (GST)
Royal Malaysian Customs Department

TAP TAXPAYER ACCESS POINT
A BETTER TAX SYSTEM

Menu Log Off
Home
Back

MLT
Data: kksim
RunDate: 18-Nov-2013

Navigation
My Accounts
Act: 002055733248

Registration
Apply for Branch Registration
Manage Designated Persons

Miscellaneous
Apply for Appeal
Apply for Review

CACTUS MINERAL WATER
Business Reg. No. 9094038G
Balance RM 0.00

NAMES AND ADDRESSES
Legal Name CACTUS MINERAL WATER
Trading Name Add
Location / Business LOT 12 KUALA LUMPUR KUALA LUMPUR
Correspondence Ad Add

I WANT TO...
Manage My Profile

ACCOUNTS¹ REQUESTS⁰ NOTICES⁰ LETTERS²

MY ACCOUNTS¹

MY ACCOUNTS Hide History Filter

Account Id	Account Type	Name	Frequency	Address	Balance(RM)
002055733248	Goods and Services	CACTUS MINERAL WATER	3 Monthly	LOT 12 KUALA LUMPUR KUALA LUMPUR	0.00

3. In the **Refund** menu, select **Apply for Special Refund**.

Refund

Update Refund Bank Account

Request a Refund

Apply for Special Refund

Check Refund Request Status

5. Review the Special Refund process and requirements, and then click **Next**.

Start PageNextCancel

ABOUT THE SERVICE

- If you are registered by 1st April, 2015, you can claim a special refund of sales tax paid, or an amount paid on the sales invoice on selected taxable goods, (under the Sales Tax Act 1972) which you hold on hand as at 1st April 2015 and acquired before such date. If you are not liable to be registered on 1st April 2015, you are not eligible for a special refund.
- Those goods are to be used for the purposes of making taxable supplies
- This service allows you to submit a special refund claim to request the amount of sales tax you would like refunded.
- You can only apply for a special refund through TAP.
- Your session will expire after 15 minutes of inactivity.

WHAT YOU NEED

- You must determine the total amount of sales tax or special refund you would like to have refunded.
- Prepare and submit an audit certificate signed by a chartered account if the amount being claimed is less than RM10,000.00.
- Prepare and submit an audit certificate signed by an approved company auditor under Section 8 of the Companies Act 1965 if the amount being claimed is equal to or greater than RM10,000.
- You must have records to substantiate your claim.

AFTER YOU FINISH

- Print the confirmation page for your records.
- Click on the request tab to check the status of your claim.
- If you been refunded and subsequently return the same goods to your supplier, you must account for the special refund as your output tax in your return for the taxable period in which the goods were returned.

6. In the **Request A Special Refund** section, fill out all applicable fields. There are 3 types of invoices that taxpayer may select when apply special refund. Click **Next**.

The screenshot shows a software interface for requesting a special refund. At the top, there are four buttons: 'Previous', 'Special Refund Claim Details', 'Next', and 'Cancel'. The 'Next' button is circled in red. Below the buttons is a section titled 'REQUEST A SPECIAL REFUND'. The form contains several fields: 'Types of Invoices' is a dropdown menu with a 'Mandatory' label; 'Category Of Goods' is a section with three radio button options: 'Raw Materials', 'Trading Goods', and 'Other'; 'Value of Goods' and 'Refund Claim Amount' are numerical input fields with 'RM' currency indicators and '0.00' values; and 'Description of Goods' is a large text area. Information icons (i) are present next to several fields.

7. At this point, an approved audit certificate is required to submit the Special Refund Application. Click hyperlink '**Click here to add an audit certificate by chartered account**' to add certificate.

The screenshot shows a web interface for adding a signed audit certificate. At the top, there are navigation buttons: 'Previous', 'Documentary Evidence' (highlighted in blue), 'Next', and 'Cancel'. Below the navigation is a section titled 'ADD THE SIGNED AUDIT CERTIFICATE' with a blue underline. The text reads: 'An approved signed audit certificate is required to support your claim. Please ensure that you select the correct Special Refund Claim Type and list all your invoices and payment details in the Description of Goods table.' There are two blue hyperlinks: one that is crossed out and another that is circled in red. At the bottom, a red error message states: 'A signed audit certificate must be attached in order to proceed with this application.'

Previous Documentary Evidence Next Cancel

ADD THE SIGNED AUDIT CERTIFICATE

An approved signed audit certificate is required to support your claim. Please ensure that you select the correct Special Refund Claim Type and list all your invoices and payment details in the Description of Goods table.

~~Click here to view an example of a completed audit certificate~~

Click here to attach an audit certificate signed by an approved company auditor

A signed audit certificate must be attached in order to proceed with this application.

8. Add a **Description** of the attachment. Click **Choose File**. Click **Save**.

The screenshot shows a 'Select a file to attach' dialog box. It has a title bar with a close button. The 'Type' dropdown is set to 'Special Refund Attachments'. The 'Description' field is empty and highlighted in yellow. Below it, a 'Choose File' button is circled in red, with a yellow tooltip that says 'Mandatory'. To the right of the button, it says 'no file chosen'. At the bottom, there are 'Save' and 'Cancel' buttons, with the 'Save' button circled in red.

Select a file to attach

Type Special Refund Attachments

Description

Mandatory

Choose File no file chosen

Save Cancel

9. The attachment is now added. Click hyperlink '**Click here to view an example of completed audit certification**' to view.

[Previous](#) [Documentary Evidence](#) [Next](#) [Cancel](#)

ADD THE SIGNED AUDIT CERTIFICATE

An approved signed audit certificate is required to support your claim. Please ensure that you select the correct Special Refund Claim Type and list all your invoices and payment details in the Description of Goods table.

[Click here to view an example of a completed audit certificate](#)

[Click here to attach an audit certificate signed by an approved company auditor](#)

PERAKUAN AUDIT PEMBAYARAN BALIK KHAS
SPECIAL REFUND AUDIT CERTIFICATION

Nama Penuntut :
Name of Claimant

No. CBP :
GST No.

Nama Perniagaan dan No Pendaftaran :
Name of Business and Registration No.

Jenis Pembayaran Balik Khas :
Type of Special Refund Claim

Invois / Borang Kastam Dengan Cukai Jualan
Invoices / Customs Form with Sales Tax

Invois Tanpa Cukai Jualan
Invoices without Sales Tax

**NOTE : THIS PAGE NEED TO BE UPLOADED AS
MANDATORY ATTACHMENT**

Butiran Pembayaran Balik Khas :
Detail of Special Refund Claim

Jenis Pembayaran Balik Type of Special Refund Claim	Number of Stock Lines In The 'Special Refund Information Form'	Nilai Value (RM)	Jumlah Tuntutan Pembayaran Balik Khas Total Special Refund Claim (RM)
Invois / Borang Kastam Dengan Cukai Jualan Invoices / Customs Form with Sales Tax			
Invois Tanpa Cukai Jualan Invoices without Sales Tax			
Jumlah Total			

- * Maklumat Pembayaran Balik Khas dan dokumen sokongan berkaitan jumlah tuntutan di atas telah disediakan dan disimpan oleh pihak penuntut selaras dengan peruntukan Seksyen 36, Akta Cukai Barang Dan Perkhidmatan 2014.
- * Special Refund Information and supporting documents relating to the above claims have been made and kept by the claimant in accordance with the provisions of Section 36, Goods and Services Tax Act 2014.

Saya dengan ini mengaku bahawa maklumat yang dinyatakan berkaitan tuntutan ini telah disediakan mengikut kehendak Seksyen 190 dan 191 Akta Cukai Barang Dan Perkhidmatan 2014 adalah benar, betul dan lengkap.

I hereby declare that the information stated on the claim has been prepared in accordance with the requirements of Sections 190 and 191 Goods and Services Tax Act 2014 is true, correct and complete.

Nama Pengarah :
Name of Director

Tarikh :
Date

Berdasarkan semakan dijalankan ke atas maklumat pembayaran balik khas didapati telah disediakan mengikut kehendak Seksyen 190 dan Seksyen 191, Akta Cukai Barangan dan Perkhidmatan 2014.

Based on the work performed, the special refund information is prepared in accordance with the requirement of Section 190 and Section 191 of the Goods and Services Tax Act 2014.

Akauntan Bertauliah :
Chartered Accountant

Nombor Keahlian MIA :
MIA Membership Number

Nombor Firma Bukan Audit MIA (jika berkenaan) :
MIA Non-Audit Firm Number (if applicable)

Tarikh :
Date

Kami telah menjalankan urusan jaminan ISAE 3000 ke atas maklumat pembayaran balik khas yang disertakan oleh penuntut di mana maklumat pembayaran khas tersebut telah disediakan mengikut kehendak Seksyen 190 dan Seksyen 191, Akta Cukai Barangan dan Perkhidmatan 2014.

We have performed an ISAE 3000 assurance engagement on the claimant's special refund information about whether the special refund information is prepared in accordance with the requirements of Section 190 and Section 191 of the Goods and Services Tax Act 2014 accordance with those sections.

Juruaudit Syarikat :
Company Auditor

Nama dan Nombor Firma Audit :
Audit Firm Name and Number

Tarikh :
Date

MAKLUMAT TUNTUTAN PEMBAYARAN BALIK KHAS
SPECIAL REFUND INFORMATION

Deskripsi Barangan:
Description of Goods

**NOTE : THIS PAGE NEED TO BE PREPARED &
KEPT FOR AUDIT PURPOSES**

(a) Invois dengan Cukai Jualan
Invoices with Sales Tax

Barang dalam Pegangan – 1 April 2015 Goods on Hand – 1 April 2015				Jumlah Dibayar Amount Paid		Jumlah Tuntutan Total Claim	
Deskripsi <i>line</i> stok barangan <i>Stock Line</i> Description of Goods	No. Borang Kastam / No. Invois Customs Form No. / Invoice No.	Kuantiti Quantity	Nilai Belian Termasuk Cukai Jualan Value Paid Including Sales Tax (RM)	Kaedah Pembayaran Dan Rujukan Payment Method and Reference	Amaun Dibayar termasuk Cukai Jualan Amount Paid including Sales Tax (RM)	Kadar Cukai Tax Rate (RM)	Jumlah Amount (RM)

(b) Invois tanpa Cukai Jualan
Invoices without Sales Tax

Barang dalam Pegangan – 1 April 2015 Goods on Hand – 1 April 2015				Jumlah Dibayar Amount Paid		Jumlah Tuntutan Total Claim		
Deskripsi <i>line</i> stok barangan <i>Stock Line</i> Description of Goods	No. Invois Invoice No.	Kuantiti Quantity	(a) Nilai Belian Termasuk Cukai Jualan Value Paid Including Sales Tax (RM)	Kaedah Pembayaran Dan Rujukan Payment Method and Reference	Amaun Dibayar Amount Paid (RM)	(b) Kadar Cukai Jualan Berkaitan Sales Tax Rate Applicable (RM)	(c) (c) = (a) x 20% (RM)	(d) (d) = (c) x (b) Jumlah Amount (RM)

Saya bagi pihak (nama syarikat dan no. syarikat) mengesahkan maklumat pembayaran balik khas di atas disediakan mengikut Seksyen 190 dan Seksyen 191, Akta Cukai Barangan dan Perkhidmatan 2014.

I, on behalf of (company name and company no), confirm the above special refund information is prepared in accordance with Section 190 and Section 191 of the Goods and Services Tax Act 2014.

Nama Pengarah :
Name of Director

Tarikh :
Date

Juruaudit Syarikat / Akauntan Bertauliah
(tanda tangan / cop untuk pengesahan)
Company Auditor / Chartered Accountant
(stamped for identification purposes)

Tarikh :
Date :

11. Verify that all information is correct and click Submit.

Previous	Review Claim Details	Submit
REVIEW SPECIAL REFUND CLAIM DETAILS		
Invoice Type(s)	1. I only have Invoices or Import Documents with Sales Tax to support my claim	
Category of Goods	Raw Material	
Value of Goods	RM600,000.00	
Special Refund Claim	RM6,000.00	
Audit Certificate Attached	Audit certificate signed by a chartered accountant	
Description of Goods	h	

12. Read through the declaration and input your **Password** to act as your signature. Click **OK**.

I hereby declare that:

1. Goods for which I am claiming a special refund are goods held by me on the appointed date and the amount of special refund claim amounting to **RM 6,000.00** has been paid by me before the appointed date.
2. The goods I hold on hand to claim a special refund does not include the goods as described under subsection 194(4) GST Act 20XX.
3. I hold the relevant suppliers invoice to prove that I am the recipient of the goods, and import document to prove that I imported those goods held on hand and the amount of sales tax paid is clearly disclosed.
4. I hold the relevant suppliers invoice to prove that I am the recipient of the goods, and import document to prove that I imported those goods held on hand but the invoices do not disclose the amount of sales tax paid in respect of such goods and the amount is not readily ascertainable.
5. The amount claimed for special refund has not been previously claimed.
6. The information given in this application, including any accompanying documents(s) and supplement(s) is, to the best of my knowledge, true, correct, and complete in every respect.
7. The goods held on hand are for the making of taxable supplies.
8. I understand that this refund application is subject to verification and I allow the Royal Malaysian Customs to inspect my goods.
9. In addition to any documents furnished with this application; books, records, and invoices are available for inspection.

My password will act as my signature.

Password

13. The registration has been submitted successfully.

[Print Acknowledgment Receipt](#) [Ok](#)

You have submitted your request **successfully**.

Your Special Refund Application has been received and is pending for processing.

Requested Refund Amount RM 500,000.00
Submitted On 20-Nov-2013 12:54:31
Acknowledgement Receipt No. 0-794-296-320

For further information and inquiries please visit our website www.gst.customs.gov.my or contact us at 03-78067200.

Please print a copy of this receipt for your records by using the "Print Acknowledgment Receipt" button above.

14. Click **Print Acknowledgement Receipt** for your records or click **OK** to go back to the page previously.

11/20/13 MLT: Taxpayer Access Point (TAP)



Official Website
MALAYSIA GOODS & SERVICES TAX (GST)
Royal Malaysian Customs Department



[Print Acknowledgment Receipt](#) [Ok](#)

You have submitted your request **successfully**.

Your Special Refund Application has been received and is pending for processing.

Requested Refund Amount	RM 500,000.00
Submitted On	20-Nov-2013 12:54:31
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