



MASTER BUILDERS ASSOCIATION MALAYSIA PERSATUAN KONTRAKTOR BINAAN MALAYSIA

(PPM-002-14-26051954)

*The Prime Mover and The Recognised Voice
of the Malaysian Construction Industry*



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Website
mbam.org.my

TO : MBAM MEMBERS
DATE : 19TH DECEMBER 2018
FROM : KENNETH LIEW, MBAM TREASURER-GENERAL
REF : MBAM/25/19/2018/12/20/40
SUBJECT : APPEAL ON SST AND TREATMENT OF GST ON RETENTION SUM

Dear Members,

We would like to update MBAM members on the status of our appeal on SST and the treatment of GST on Retention Sum with the Royal Malaysian Custom Department (RMCD). Master Builders Association Malaysia (MBAM) together with the Real Estate & Housing Developers' Association Malaysia (REHDA) had a meeting with the RMCD to discuss on the above issue facing our members in the construction industry. The outcome of the meeting will be channeled to our members accordingly once we receive an official reply from RMCD.

Basically, the RMCD wants REHDA to submit a proposal to them by 3rd December 2018 with regards to the treatment of the full retention sum for uncompleted projects and this request has been submitted by REHDA.

The RMCD Department wants the developers to pay the GST direct to them. Contractors of all levels no need to pay the GST. The RMCD will consider to give the developers some concession or compromise a reasonable percentage depending on their nature of business. The RMCD do not allow any issuance of tax invoice after the 31st August 2018.

As for the Retention Sum payment, we have asked RMCD to consider for closure by June 2020. If there are still outstanding payment after this date, special approval needs to be sought from the RMCD.

The RMCD is also reviewing the SST for inter-company transfer of staff.

We will update MBAM members you once we have a formal reply from RMCD on the above matters.

For further enquiries, please contact Ms Jess Lim by email at mbam12@mbam.org.my or please call 03-7984 8636 for further information.

Thank you.

Yours faithfully,
MASTER BUILDERS ASSOCIATION MALAYSIA

KENNETH LIEW
Treasurer-General

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Founder Member: ASEAN Constructors' Federation (ACF)
44th IFAWPCA Convention Website: ifawpca2018.my



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