



# Indirect Tax

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KPMG's Indirect Tax Practice has a team of people that can help you with your Indirect Tax needs. Whether you are a multinational company with a large market or a new venture just starting a trade, KPMG's Indirect Tax Practice can save you time and money by planning the right strategies for your business to promote compliance and foster a favorable Indirect Taxposition. We work together with you from the development to the implementation of your Customs and Indirect Tax strategies.

## Indirect Tax Services

The Indirect Tax Practice offers a range of professional services which include tax consulting and related services with regards to laws and regulations administered by the Royal Malaysian Customs Department ("Customs"). These include matters pertaining to sales tax, service tax, import/ export duties, excise duty, product tariff code classification and valuation, and Goods and Services Tax.

## Sales Tax and Service Tax ("SST") (Including Tax on Digital Services and Low Value Goods) Advisory and Compliance

- Provide advisory services, perform SST impact studies and assist in dealing with Customs on SST issues.
- Assist in reviewing SST returns.
- Advise on service tax implications relating to digital services, including foreign service providers.
- Advise on sales tax on low value goods (LVG), including transitional issues.
- Perform health checks to identify areas of non-compliance.

## Customs and Trade (C&T) Advisory

- Provide advisory services, perform impact studies and assist in dealing with Customs or other authorities on C&T issues.
- Assist businesses in relation to compliance programs, validate dual-use/ technology export controls (Strategic Trade Act 2010) requirements, verify international regulatory or conformity requirements e.g. CITES/ wildlife protection permits, FOSIM certification (food, drugs and cosmetics safety) and product labelling and packaging requirements, provide WTO Information Technology Agreement and Free Trade Agreement negotiation development or progress updates.
- Provide support to post-merger integration exercise, help analyze cost savings and resource optimization opportunities, markets entry/ location study, multi-territories preferential duty eligibility analysis and implementation support, support Preferential Certificate of Origin troubleshooting, assistance with post-import customs disclosure relating to Transfer Pricing adjustments, supply chain model optimization/ efficiency evaluation, application and sustaining Authorized Economic Operator (AEO) status, etc.
- Manage risks relating to controversial issues, guidance relating to Anti-dumping & Countervailing duties and general policy insights surrounding highly regulated sectors.

## Exemptions

- Provide advisory services, perform impact studies and assist in dealing with Customs or other authorities on C&T issues. Advise, plan, implement and manage exemption projects for your business.
- Assist in applying for indirect tax exemption including making presentation to Customs, Malaysian Investment Development Authority (MIDA) and/or MOF.

## Harmonized System (HS)/ Tariff Code Classification

- Advise and assist with classification analysis, validation of HS/ tariff code, optimize preferential duty benefits, managing risks on tariffs and shipping related matters.

## Customs Valuation

- Strategize, defend or advise on Customs valuation matters and prepare valuation reports for submission to Customs.

## Disputes and Appeals

- Advise and assist with Customs investigations and disputes, analyze areas of dispute, and provide assistance in the preparation of appeals.
- Prepare and assist clients in the Customs Appeal Tribunal.

## Customs Rulings

- Advise and assist with preparation and submission of application for Customs Ruling with regards to indirect Tax matters.

## Refunds, Drawbacks and Remissions

- Advise and assist in obtaining indirect tax refunds, drawbacks and remissions including assistance in presentation to Customs and/or the Ministry of Finance (MOF).

## Strategic Review and Planning

- Conduct reviews on the operations of companies and groups to foster efficient structures, effective use of customs procedures, utilization of bonded storage and free zone facilities and highlight planning strategies and opportunities.

## Registration, Licensing and Compliance

- Advise and assist in applying for various Customs licenses and other compliance matters.

## Goods and Services Tax (GST)

- Assist in dealing with Customs on outstanding GST issues, especially on GST refunds.

## Price Control and Anti-Profiteering (PCAP)

- Conduct training for businesses on the PCAP Regulations and the impact it may have in determining pricing policy.
- Review the pricing and costing data prepared by businesses from an anti-profiteering perspective and highlight any potential risk of non-compliance with the PCAP Regulations.
- Assist in liaising/ responding to the Ministry of Domestic Trade, Co-operatives and Consumerism (MDTCC)'s queries and arrange meetings with MDTCC to seek further clarification.

# Contact Us

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

For more information on our core service offerings, please contact:

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