



马来西亚中华总商会 (中总)

The Associated Chinese Chambers of Commerce and Industry of Malaysia (ACCCIM)

中小企业税务调查

Survey on SME Taxation Issues

It has been one year since Malaysia implemented Goods and Services Tax (GST). ACCCIM hopes to collect various taxation issues face by SMEs, and whether these issues affecting the cost of doing business, for onward submission and deliberation with the relevant Government Ministries and Agencies so as to seek measures to resolve the issues.

We seek your cooperation to return the duly completed questionnaire to the ACCCIM Secretariat by Fax: 03-4260 3080 or E-mail: taxation@accim.org.my before **31st May 2016**. Please contact Ms. Poh of the ACCCIM Secretariat at Tel: 03-42603090 should you have any enquiries.

This survey is designed to minimize the respondents' time demand by putting a tick (✓) at the appropriate box to indicate an answer. It should take about 5 minutes to complete the survey form. Confidentiality is assured. We thank you in advance for your participation!

Please tick (✓) ONE answer only for every question

A. Entity's Background

1. Location of company

- | | | | |
|---------------------------------------|-------------------------------------|------------------------------------|--|
| <input type="checkbox"/> Perlis | <input type="checkbox"/> Kedah | <input type="checkbox"/> Penang | <input type="checkbox"/> Perak |
| <input type="checkbox"/> Kuala Lumpur | <input type="checkbox"/> Selangor | <input type="checkbox"/> Putrajaya | <input type="checkbox"/> Negeri Sembilan |
| <input type="checkbox"/> Melaka | <input type="checkbox"/> Johor | <input type="checkbox"/> Tioman | <input type="checkbox"/> Langkawi |
| <input type="checkbox"/> Kelantan | <input type="checkbox"/> Terengganu | <input type="checkbox"/> Pahang | |
| <input type="checkbox"/> Sabah | <input type="checkbox"/> Sarawak | <input type="checkbox"/> Labuan | |

2. Legal Entity

- | | | | |
|--|--------------------------------------|----------------------------------|------------------------------|
| <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Partnership | <input type="checkbox"/> Sdn Bhd | <input type="checkbox"/> LLP |
|--|--------------------------------------|----------------------------------|------------------------------|

3. Primary Industry

- | | |
|--|--|
| <input type="checkbox"/> Manufacturer | <input type="checkbox"/> Logistics |
| <input type="checkbox"/> Construction & Contractor | <input type="checkbox"/> Property Development |
| <input type="checkbox"/> Agriculture, Timber, Fishery, Farming & Gardening | <input type="checkbox"/> Wholesale & Retails |
| <input type="checkbox"/> Imports & Exports | <input type="checkbox"/> Hotel |
| <input type="checkbox"/> Restaurant (F&B) | <input type="checkbox"/> Travel, Leisure & Entertainment |
| <input type="checkbox"/> ICT | <input type="checkbox"/> Professional |
| <input type="checkbox"/> Others: _____ | |

4. Number of fulltime employees

Manufacturing Industry

- Below 5
 5 - 74
 75 - 200
 Above 200

Services & Other Industries

- below 5
 5 - 29
 30 - 75
 Above 75

5. Annual turnover (RM)

Manufacturing Industry

- 300,000 and below
 300,000 - less than 5,000,000
 5,000,000 - less than 10 million
 10 million – less than 15 million
 15 million - less than 50 million
 50 million and above

Services & Other Industries

- 300,000 and below
 300,000 - less than 1 million
 1 million – less than 3 million
 3 million – less than 20 million
 20 million and above

6. Establishment of company

- 0 – < 4 years 4 – < 7 years 7 – < 10 years 10 years and above

B. Goods and Services Tax (GST)

7. Does GST increase the cost of operation of your company?

- Yes No

8. Do you still encounter any of the following issues now?

- | | | |
|---|------------------------------|-----------------------------|
| a) The GST accounting software is not working properly | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b) Employee/yourself has problem operating the GST software | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c) Having problem to submit report to Customs | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d) Client/customer refuse to pay GST | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| e) Company's cash flow is affected | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| f) Not sure which product/service is categorized as standard rated supply, zero rated supply or exempted supply | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Kindly state the relevant good/service : _____

g) Others, please specify: _____

9. Are you facing any delay in claiming back your input tax?

- Yes (please answer Q10) No (please skip Q10)

10. The reason given by Customs on the delay of crediting input tax

- | | |
|---|---|
| <input type="checkbox"/> Lack of documents | <input type="checkbox"/> Mismatch of banking information, thus unable to credit the money |
| <input type="checkbox"/> Submit in wrong tenure | <input type="checkbox"/> Submit with incorrect form |
| <input type="checkbox"/> Customs needs time to verify due to big amount | <input type="checkbox"/> No apportion for mixed supply |
| <input type="checkbox"/> No idea, no reply from Customs | <input type="checkbox"/> Others: _____ |

11. Are you aware that Customs will update the GST Portal on latest information on GST, and publish the DG's Decision for clarification, explanation and remedial measures on various GST-related technical issues?

- Yes No

C. Special Refund of Sales Tax

12. Does your company apply for Special Refund on Sales Tax?

- Yes (Please answer Q13) No (You may skip Q13-Q15)

13. The special refund claimed has been reimbursed

- Yes (Please answer Q14) No (Please skip Q14)

14. Time duration taken for the refund

- | | |
|---|---|
| <input type="checkbox"/> Less than 1 month | <input type="checkbox"/> 1 month to 2 months |
| <input type="checkbox"/> 2 months to 4 months | <input type="checkbox"/> 4 months to 6 months |
| <input type="checkbox"/> More than 6 months | |

15. The reason for disapproved refund

- | | |
|--|---|
| <input type="checkbox"/> Unable to submit application before the deadline of 30 th Sep 2015 | <input type="checkbox"/> Lack of document |
| <input type="checkbox"/> No idea | <input type="checkbox"/> Others: _____ |

~ Thank you for your participation ~

Optional

(You may fill in your contact details to allow ACCCIM to contact you for further details on the problems you faced)

Company: _____

Contact Person: _____ Handphone: _____

Tel: _____ Email: _____