

GST Work Plan

Purpose and Limitation

This document serves as a framework for an identified work plan detailing action steps to be taken by the project team. This document may draw information from previous deliverables to describe areas of review and sets out the scope in which the project will operate within.

*Penang Global Tourism
Sdn Bhd ("PGT")*

Work Plan:

GST 05 – Approved Tourist Refund Scheme Outlet

Work Stream Lead	Janice / Evelyn / Michelle
Team Members	<i>[To complete]</i>



Work to be done

1. Conduct cost-benefit analysis on whether it is feasible to apply for Approved TRS Outlet.
2. Conditions and eligibility of Approved TRS Outlets are:-
 - To be appointed by Approved Refund Agent;
 - Must be a GST registered person;
 - A registered user of electronic service and be linked electronically with Approved Refund Agent / GST Customs Refund Verification Counter;
 - Must account for tax on a monthly taxable period;
 - Not wholly selling non taxable goods/ non tax refundable goods like liquor, cigarettes, tobaccos and precious metal; and
 - Selling goods to cater for tourist requirement
3. Monitor eligibility to apply for Approved TRS Outlet.
4. If eligible to apply for Approved TRS Outlet, establish processes to monitor compliance with conditions.
5. Determine and implement processes and systems changes.
6. Educate employees on updated processes and systems changes.

