

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 11 – Commissions Received

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



Work to be done

1. Identify the commissions received by PGT.
2. Review current contracts on the availability of GST clauses (especially for contracts that will span until GST implementation date).
3. Evaluate whether current contracts will be required to be revised if it span through GST implementation date.
4. Establish process to include GST clause in all new service agreement (where necessary).
5. Determine whether PGT will issue tax invoice or the vendor will issue a self-billed invoice to PGT.
6. Establish process and procedures to account GST on the commissions received in the current taxable period (earlier of payment received or tax invoice issued).
7. Communicate the GST implications to the vendors and agree on which party to bear the GST cost.
8. Implement the required changes on the process and procedures.
9. Educate employee on the changes.