

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 19 – Employee Benefits

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



Work to be done

1. Identify and determine the category of goods or services that are provided to employees.
2. Identify items covered under your employee benefits and its respective GST treatment.
3. Identify items that are subjected to deemed output tax.
4. Seek clarification from Customs on any ambiguity in GST treatment.
5. Update HR policy, guidelines, processes and systems changes for GST compliance on free goods to employees
6. Develop a process to ensure that deemed output tax is correctly accounted in PGT's GST returns based on time of supply.
7. Educate staff on the updated policy, processes and systems changes.