

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 22 – Free Services

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



Work to be done

1. Identify free services provided by PGT and segregate these by its intended recipient (i.e. employees, third party or 'connected persons').
2. Assess the GST treatment and impact for each transaction.
3. For each transaction which has a GST impact ensure that the valuation of the supply adheres to the open market value ("OMV").
4. Update processes and systems to track these transactions (services provided for no consideration) and account for GST accordingly.
5. Educate staff on the updated processes and systems changes