

PUBLIC PRACTICE

**Amendment to the Guidelines for the Application & Renewal of Approved GST Tax Agent (the Guidelines)**

Further to the special meeting with the Ministry of Finance (MOF) on the eligibility criteria for approved Goods and Services Tax (GST) Tax Agent and the subsequent joint [letter to MOF](#) (please refer to our [e-CTIM PP 6/2014](#)), we are pleased to inform that amendments have been made to the Guidelines.

The highlights of the amended Guidelines are set-out below. The amendments are indicated in ***bold italic***:

Paragraph	Highlights of the Amendments
2.1 (a) (ii)	<p><b><u>Academic Qualifications</u></b></p> <p><b><i>Have a professional qualification or</i></b> a first degree in the field of <b><i>finance</i></b>, business and economics from a Public Institute of Higher Education (IPTA) or a Private Institute of Higher Education (IPTS), <b><i>locally and overseas</i></b>, which are recognised by the Malaysian Government; <b><i>and</i></b></p>
2.1 (b)	<p><b><u>Membership of Professional Bodies</u></b></p> <p>Be a member of :</p> <p>(i).....</p> <p>(ii)....., <b><i>and</i></b></p> <p><b><i>Note:</i></b></p> <p><b><i>For any individual who do not have qualifications as per paragraph 2.1 (a), membership as per paragraph 2.1 (b) is compulsory.</i></b></p>
2.1 (c)	<p><b><u>Attendance of Special GST Course</u></b></p> <p>It is compulsory for applicants to attend the Goods and Services Tax (GST) course, organised by the Royal Malaysian Customs Department (RMCD) or jointly organised by the RMCD with MATA, CTIM or MIA. The total duration of the course required to be attended shall not be less than 36 hours <b><i>or not less than 6 days of course participation; and</i></b></p>
2.1 (d)	<p><b><u>GST Course Examination</u></b></p> <p>Applicants are required to pass the <b><i>GST</i></b> Course examination conducted by the RMCD; <b><i>and</i></b></p>
2.1 (e)	<p><b><u>Experience (Subject to Exceptions)</u></b></p> <p>(iii) For academicians, five (5) continuous years of experience in teaching GST at diploma level or above, at any Public Institute of Higher Education</p>

	(IPTA) or Private Institute of Higher Education (IPTS), <b>locally and overseas</b> , which are recognised by the Malaysian Government  <b><i>Exception to the experience required can be found under the heading of 8.0 TRANSITIONAL PERIOD in paragraph 8.1 on page 6.</i></b>
3.3 (d)	<u>New Application Procedures For GST Tax Agent</u>  List of clients ( <b>if any</b> ) that are related to GST which will be undertaken within one (1) year.
6.	<u>Application for Renewal of Approved GST Tax Agent (<b>after expiry of the 2-year approval period.</b>)</u>

Members may view the [amended Guidelines](#) at the websites of the MOF or the Institute.

Members may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above document so that we may raise them to the IRBM.

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