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CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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TO ALL MEMBERS

TECHNICAL

Indirect Taxation

GUIDE ON CHARGEABILITY TO SERVICE TAX UNDER THE SECOND SCHEDULE TO THE SERVICE TAX REGULATIONS 1975

The Royal Malaysian Customs Department (RMCD) has released an updated version (updated as at 11 November 2013) of the above Guide.

According to the statement by the RMCD which accompanies the Guide, the list of taxable/ non-taxable services found in the Guide is for general guidance only and is not exhaustive. Apart from the services listed, you may also refer to the State Customs Offices or Customs Headquarters for more definitive information.

You may also view the Guide at the website of the RMCD.