

# e-CIRCULAR TO MEMBERS

### CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 43/2014

10 September 2014

TO ALL MEMBERS

**TECHNICAL** 

#### **Indirect Taxation**

## Handbook for Goods and Services Tax (GST) for Businesses

The Royal Malaysian Customs (RMC) has recently uploaded a <u>Handbook for GST for Businesses</u>. (the Handbook). The Handbook provides basic guidance on GST and is divided into three sections as follows:

- 1. Salient Features of GST
- 2. Accounting for Tax
- 3. Implementation of GST & Business Preparation.

Members may view the Handbook on the <u>Institute website</u> or the official website of the <u>Malaysia</u> Goods and Services Tax (GST).

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any suggestions, concern or comments you may have on the above document so that we may raise them to the RMC.

#### Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.