

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 55/2014

TO ALL MEMBERS

7 November 2014

TECHNICAL

Indirect Taxation

GST REGISTRATION DEADLINE 31 DECEMBER 2014

Businesses are required to register with the Royal Malaysian Customs Department (RMCD) before the stipulated deadline of **31 December 2014** in compliance with the GST legislation. Non-compliance will be subject to penalty.

For your convenience, the Institute has hyperlinked some of the materials relating to GST registration, issued by the RMCD below:-

- 1) Getting Ready for GST Registering for GST;
- 2) Registration (revised as at 23 April 2014);
- 3) GST Electronic Services Taxpayer Access Point (TAP) Handbook; and
- 4) <u>Multimedia Video for Registration.</u>

Members may also view the above Guides on the <u>official website of Malaysia Goods and Services</u> <u>Tax (GST)</u>.

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