

**GENERAL**
**CCH ONLINE SERVICE SUBSCRIPTION ON GST**

CTIM has recently subscribed to CCH's online portal on GST. Members are welcome to utilise the facility. Access to the online service is available at CTIM's Resource Centre during office hours.

The following are the contents of the CCH online subscription on GST:

Main Topic	Remarks
Malaysia GST Cases	The Malaysia GST Cases Online is a reporting service which publishes the abstracts and full texts of decided cases involving GST legislation. Cases reported include cases from the following countries: Singapore, Australia, New Zealand Great Britain
Malaysia GST Legislation	Full texts of the GST legislation are published in this section, including: <ul style="list-style-type: none"> <li>• Goods and Services Tax Act 2014</li> <li>• Goods and Services Regulations 2014</li> <li>• Goods and Services (Amount Of Taxable Supply) Order 2014</li> <li>• Goods and Services (Rate Of Tax) Order 2014</li> <li>• Goods and Services (Application To Government) Order 2014</li> <li>• Goods and Services (Tax Agent Application Fee) Order 2014</li> <li>• Goods and Services (Imposition Of Tax For Supplies In Respect Of Designated Areas) Order 2014</li> <li>• Goods and Services (Advance Ruling) Regulations 2014</li> <li>• Goods and Services (Review And Appeal) Regulations 2014</li> <li>• Goods and Services (Exempt Supply) Order 2014</li> <li>• Goods and Services (Zero-Rated Supply) Order 2014 (Relief) Order 2014</li> </ul>
Malaysia GST Reporter	Write-up on major aspects of GST. Some of the topics included are: <ul style="list-style-type: none"> <li>• Scope of GST.</li> <li>• Supply (types, time, place and value of supply)</li> <li>• Importation of goods and services</li> <li>• Registration</li> <li>• GST accounting, invoicing and record keeping</li> <li>• Input and output tax</li> <li>• Returns, payments, refunds, etc.</li> <li>• Offences and penalties</li> <li>• Transitional issues</li> </ul>
Malaysia GST Tracker	This is a collection of news articles and commentaries relating to GST which had been published in various Malaysian news media in 2014 and 2015.

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