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**TECHNICAL**

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**Indirect Taxation****Recent Goods and Services Tax (GST) Guides**

The Royal Malaysian Customs (RMC) has recently uploaded the following:

**1. Relief Order Guides :**

- a. [Guide on GST \(Relief\) Order 2014, Item 3, First Schedule – Federal and State Government \(new as at 9 March 2015\)](#)
- b. [Guide on GST \(Relief\) Order 2014 & GST \(Relief\) \(Amendment\) Order 2015, Item 6, First Schedule – GST Relief on Medical Equipment for Private Healthcare Facilities Registered or Licensed under the Private Healthcare Facilities and Services Act 1998 \(Act 586\) \(new as at 21 April 2015\)](#)
- c. [Guide on GST \(Relief\) Order 2014 and Guide on GST \(Relief\) \(Amendment\) Order 2015, Item 26, First Schedule – Consular Office and International Organizations \(new as at 2 April 2015\)](#)
- d. [Guide on GST Refund Claim on Acquisition of Services by Consular Office and International Organizations, Section 56, GST Act 2014 \(new as at 2 April 2015\)](#)

**2. GST Industry Guides on :**

- a. [Property Management \(new as at 28 April 2015\)](#)
- b. [Passenger Transportation \(revised as at 26 April 2015\)](#)
- c. [Utility Industry \(Electricity\) \(new as at 25 April 2015\)](#)
- d. [Healthcare Services \(revised as at 25 April 2015\)](#)

**3. GST Specific Guides on :**

- a. [Furnishing of Returns](#)
- b. [Payment of GST.](#)

Members may view the Guides on the [Institute website](#) or on the [official website of Malaysia Goods and Services Tax \(GST\)](#).

You 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 Guides so that we may raise them to the RMC.

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