

**e-CTIM TECH-IT 3/2015**

**13 January 2015**

**TO ALL MEMBERS**

---

**TECHNICAL**

---

## **Indirect Taxation**

### **Goods and Services Tax (GST) Guide**

Please be informed that the Royal Malaysian Customs (RMC) has recently uploaded the [\*\*GST Guide on the Tourist Refund Scheme \(TRS\)\*\*](#). The Guide explains the operation and the process of the TRS. The contents of the Guide include the following areas:

- Overview of the TRS
- Conditions for refund of GST under the TRS by Foreign Tourists
- Goods not eligible for GST Refund under the TRS
- Manner/Procedure of claiming GST Refund by Tourists at Approved TRS Outlets
- Manner/Procedure of claiming GST Refund at Malaysian International Airports
- Conditions and Eligibility of Approved TRS Outlets under the TRS

Members may view the Guide on the [official website of Royal Malaysian Customs Department](#).

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 Guide 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.