

TECHNICAL

Indirect Taxation**Update on Goods and Services Tax (GST) Guides**

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

- 1) **Revised** GST Industry Guide on [Warehousing Scheme \(revised as at 6 July 2015\)](#)
Only minor amendments were made for clarity.
- 2) **New** Guide on [Online Submission of GST-04 \(GST Declaration By Person Other Than A Taxable Person\) \(new as at 1 July 2015\)](#) (Specific Guide)
- 3) **New** [GST Refund Guidelines on the Acquisition of Services by Foreign Missions and International Organizations, S.56 of the GST Act 2014 \(new as at 29 June 2015\)](#) (Relief Order Guide)

As the GST (Relief) Order 2014 does not provide for relief from payment of GST on the acquisition of services by foreign missions and international organisations, the Minister of Finance accordingly gives the relief pursuant to S.56(3)(a) of the GST Act 2014. The Guidelines explain the procedure for:

- a) Application for a GST refund on acquisition of services before 1 July 2015 and
- b) Application for GST relief on acquisition of services on or after 1 July 2015.

The eligibility of taxable person, the type of services acquired, and the conditions of relief are indicated in the Guidelines.

- 4) **Revised** Relief Order Guide on [GST Relief for Acquisition of Services by Government \(revised as at 26 Jun 2015\)](#)
The revised Guide removes the requirement for relief certificates to be issued by the relevant Federal/State Government departments on procurement of services during the transitional period until 31 December 2015.
- 5) **New** GST [Guide on GST Payment Using Automated Teller Machine \(ATM\) and Cash Deposit Machine \(CDM\) – Bank Islam \(new as at 26 June 2015\)](#) (As listed in the RMC's Announcement dated 26 June 2015)

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 or 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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