

**TECHNICAL**

**Indirect Taxation**

**List of GST Taxable Goods and Non-GST Taxable Goods – Sundry Goods**

Further to our [e-CTIM TECH-IT 9-2015](#) the Royal Malaysian Customs (RMC) has recently updated the [List of Sundry Goods \(as at 13 August 2015\) which are subject to Goods and Services Tax \(GST\) and those which are not subject to GST.](#)

The following is a summary of the changes in the number of items included in the 13 categories of sundry goods.

	Category	No. of items	
		Standard rated	Zero rated
1	Grocery	270 (270)	135 (121)
2	Food and Beverages	68 (155)	(2)
3	Fruits and Vegetables	13 (6)	100 (86)
4	Beauty and Health	136 (139)	
5	Household	160 (173)	
6	Hardware	187 (182)	
7	Kitchen Ware	74 (74)	
8	Garment, Footwear, Bag & Accessories	43 (43)	
9	Medicine	145 (151)	23 (18)
10	Stationery	187 (188)	19 (9)
11	Toy and Games	148 (204)	
12	Pets	11 (10)	
13	Others	32 (21)	

*Note: The number in bracket refers to the number of items listed in the earlier version.*

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

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 above [list](#).

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