
TECHNICAL

Indirect Taxation

List of GST Taxable Goods and Non-GST Taxable Goods – Sundry Goods by RMCD and MOF

The Royal Malaysian Customs (RMC) has recently uploaded a [List of Sundry Goods which are subject to Goods and Services Tax \(GST\) and those which are not subject to GST.](#) The list included 13 categories of sundry goods such as follows:

1. Grocery
2. Food and Beverages
3. Fruits and Vegetables
4. Beauty and Health
5. Household
6. Hardware
7. Kitchen Ware
8. Garment, Footwear, Bag & Accessories
9. Medicine
10. Stationery
11. Toy and Games
12. Pets
13. Others

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 or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above document.

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