

TECHNICAL

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

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

a) **Revised** GST Industry Guides on:

- 1) [Accommodation Premises and Similar Establishments \(revised as at 15 January 2016\)](#)
- 2) [Approved Toll Manufacturer Scheme \(revised as at 3 March 2016\)](#)
- 3) [Approved Trader Scheme \(revised as at 12 January 2016\)](#)
- 4) [Construction Industry \(Revised as at 2 February 2016\)](#)
- 5) [Duty Free Shop \(revised as at 14 January 2016\)](#)
- 6) [Forestry Industry \(revised as at 8 January 2016\)](#)
- 7) [Gaming \(revised as at 16 February 2016\)](#)
- 8) [Hire Purchase and Credit Sale \(revised as at 12 January 2016\)](#)
- 9) [Islamic Banking \(revised as at 7 January 2016\)](#)
- 10) [Leasing \(revised as at 15 January 2016\)](#)
- 11) [Manufacturing \(revised as at 6 January 2016\)](#)
- 12) [Moneylenders \(revised as at 17 February 2016\)](#)
- 13) [Money Services Business \(revised as at 5 February 2016\)](#)
- 14) [Pawnbroking \(revised as at 4 February 2016\)](#)
- 15) [Downstream Petroleum \(revised as at 17 February 2016\)](#)
- 16) [Professional Services \(revised as at 13 January 2016\)](#)
- 17) [Property Management ; Joint Management Bodies \(JMBs\) & Management Corporations \(MCs\) \(revised as at 27 January 2016\)](#)
- 18) [Retailing \(revised as at 11 March 2016\)](#)
- 19) [Share Issuing House and Share Registrar \(revised as at 7 January 2016\)](#)
- 20) [Societies and Similar Organizations \(revised as at 14 January 2016\)](#)
- 21) [Telecommunication Services \(revised as at 19 February 2016\)](#)
- 22) [Tertiary Education \(revised as at 18 February 2016\)](#)
- 23) [Tourist Refund Scheme \(revised as at 3 February 2016\)](#)
- 24) [Venture Capital \(revised as at 27 January 2016\)](#)

b) **Revised** GST Specific Guides on:

- 1) [Import \(revised as at 12 January 2016\)](#)
- 2) [Designated Area \(revised as at 12 January 2016\)](#)
- 3) [Registration \(revised as at 24 February 2016\)](#)
- 4) [Supply \(revised as at 12 January 2016\)](#)

Members can view the Guides on the [Institute's website](#) or on the [official website of the 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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