
TECHNICAL

Indirect Taxation

ELIGIBILITY FOR GST RELIEF UNDER ITEM 3, FIRST SCHEDULE, GST (RELIEF) ORDER 2014 [P.U(A)273/2014]

The Royal Malaysian Customs Department (RMCD) has reminded all Ministries, Federal and State Government Departments which are eligible for relief from payment of Goods and Services Tax (GST) under [Item 3, First Schedule to the GST \(Relief\) Order 2014 \[P.U\(A\)273/2014\]](#) if the procurement of supplies (goods) are made by using Government Vote as stated as follows:

- c) That their cost is charged to departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds.***

Procurement of supplies (goods) made by using other sources of funds (such as fund, trust fund managed by Ministries/Departments and allocations/donations from companies and other parties) is not eligible for GST relief under [Item 3, First Schedule to the GST \(Relief\) Order 2014 \[P.U\(A\)273/2014\]](#) and is subjected to GST at standard rate.

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

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