

TECHNICAL

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Indirect Taxation

**Update on Goods and Services Tax (GST) Specific Guides**

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

- 1) **New** GST Specific Guide on:
  - a) [Free Industrial Zone & Licensed Manufacturing Warehouse \(as at 5 January 2016\)](#)
- 2) **Revised** GST Specific Guides on:
  - a) [Designated Area \(revised as at 5 January 2016\)](#)
  - b) [Free Commercial Zone \(revised as at 5 January 2016\)](#)
  - c) [Tax Invoice and Records Keeping \(revised as at 30 December 2015\)](#)
  - d) [Valuation \(revised as at 30 December 2015\)](#)
  - e) [Input Tax Credit \(revised as at 29 December 2015\)](#)
  - f) [GST Guide on Amendment Return \(GST-03\) \(as at 29 December 2015\)](#)
  - g) [Import \(revised as at 21 December 2015\)](#)
  - h) [Export \(revised as at 21 December 2015\)](#)
  - i) [Capital Goods Adjustment \(revised as at 18 December 2015\)](#)
  - j) [Supply \(revised as at 18 December 2015\)](#)
  - k) [Employee Benefits \(revised as at 2 November 2015\)](#)
  - l) [Partial Exemption \(revised as at 6 November 2015\)](#)

Members may 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](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 Special Guides so that we may raise them to the RMC.

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