

TECHNICAL

Indirect Taxation

Update on Goods and Services Tax (GST) Industry Guides

The Royal Malaysian Customs (RMC) has recently uploaded the following **Revised** GST Industry Guides on:

- 1) [Investment Banking \(revised as at 6 January 2016\)](#)
- 2) [Postal and Courier \(revised as at 5 January 2016\)](#)
- 3) [Development Financial Institution \(revised as at 5 January 2016\)](#)
- 4) [Trustee Services \(revised as at 4 January 2016\)](#)
- 5) [Commercial Banking \(revised as at 4 January 2016\)](#)
- 6) [Upstream Petroleum \(revised as at 22 December 2015\)](#)
- 7) [Shipping Industries \(revised as at 22 December 2015\)](#)
- 8) [Warehousing Scheme \(revised as at 22 December 2015\)](#)
- 9) [Legal Practitioners \(revised as at 22 December 2015\)](#)
- 10) [Web Hosting \(revised as at 21 December 2015\)](#)
- 11) [Bereavement Care Services Industry \(revised as at 18 December 2015\)](#)
- 12) [E-commerce \(revised as at 18 December 2015\)](#)
- 13) [Freight Transportation \(revised as at 18 December 2015\)](#)
- 14) [Payment Basis \(revised as at 11 November 2015\)](#)
- 15) [Auction Services \(revised as at 5 November 2015\)](#)
- 16) [Pre-Tertiary Education \(revised as at 5 November 2015\)](#)
- 17) [Repossession \(revised as at 5 November 2015\)](#)
- 18) [Agent \(revised as at 4 November 2015\)](#)
- 19) [Agriculture, Fisheries and Livestock Industry \(revised as at 3 November 2015\)](#)
- 20) [Government, Local Authority and Statutory Body \(revised as at 3 November 2015\)](#)
- 21) [Healthcare Services \(revised as at 3 November 2015\)](#)
- 22) [Postal and Courier \(revised as at 3 November 2015\)](#)
- 23) [Approved Jeweller Scheme \(revised as at 3 November 2015\)](#)
- 24) [Co- operatives \(revised as at 3 November 2015\)](#)
- 25) [Utility Industry \(Electricity\) \(revised as at 3 November 2015\)](#)
- 26) [Aviation Industry \(revised as at 2 November 2015\)](#) [Replaces Guide on Airline Industry]

- 27) [Relief for second-hand goods \(Margin Scheme\) \(revised as at 2 November 2015\)](#)
- 28) [Approved Toll Manufacturer Scheme \(revised as at 1 September 2015\)](#)

Members may view the Guides on the [Institute website](#) or on the [official website of 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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