

TECHNICAL

Indirect Taxation

[GOODS AND SERVICES TAX \(RELIEF\)\(AMENDMENT\)\(NO.2\) ORDER 2015 \[P.U.\(A\)291-2015\]](#)

The Order was gazetted on 14 December 2015 and came into operation on 1 January 2016. It amends the principal order, [Goods and Services Tax \(Relief\) Order 2014 \[P.U.\(A\)273/2014\]](#), which was amended by the Goods and Services Tax (Relief) Order 2014 [P.U.(A)273/2014]. The following summarises some of the key amendments.

Amendment to Paragraph 3

The relief given to “any person importing investment precious metal as specified in sub-item 4(1) of the First Schedule to the [Goods and Services Tax \(Exempt Supply\) Order 2014 \[P.U.\(A\)271/2014\]](#) is withdrawn.

Amendment to First Schedule – Relief from Payment of GST on Acquisition of Goods

| Item | Description | Remarks |
|--------------------|---|------------------------|
| 5(c) | Private Higher Educational Institution registered under Universities and University Colleges Act 1971 | Relief given withdrawn |
| 5(d) (New) | Relief given to Skills training providers who conduct skills training programme accredited under the National skills Development Act 2006 [Act 562] on acquisition of Multimedia equipment directly used as teaching aid, equipment for science and linguistic laboratory, tools and equipment for technical or vocational studies and chemical solution and gas for the use in science laboratory. | Relief granted. |
| 16D & 16E (New) | Importer on re-importation of goods under lease, hire or rental contract or re-importation of goods temporarily exported for the purpose of promotion, research or exhibition | Relief granted |
| 26 | Relief granted to persons accorded with diplomatic privileges or immunities under international organizations (Privileges and Immunities) Act 1992 (Act 485) are now restricted to “goods imported, purchased or acquired” instead of “goods used”. | Relief restricted |
| 31 (New) | Relief granted to person approved by the Director General of Customs and Excise imports “investment precious metal” as specified in sub-item 4(1) of the First Schedule to the Goods and Services Tax (Exempt Supply) Order 2014 [P.U.(A) 271/2014] | Relief restated |

Amendment to Second Schedule – Relief from Charging GST on Supply of Goods and Services

| Item | Description | Remarks |
|------|---|---------------------|
| 1. | Relief was granted to any person organizing fund raising event from charging GST on supply of goods and services for charitable purposes. | Relief restated |
| 3. | Certificate is not required for goods supplied at a duty free shop licensed under the Customs Act 1967. | Conditions relaxed. |

Members may read the Orders and Regulation in full at the official website of the [Attorney-General's Chambers](#).

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 Orders and Regulation.

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