

TECHNICAL

Indirect Taxation**Update on Goods and Services Tax (GST) Guides on Pawnbroking, Lodging/Holiday Accommodation Services and Event Management Services**

The Royal Malaysian Customs Department (RMCD) has recently revised the following GST Guides:

1. GST Guide on Pawnbroking

The [Guide on Pawnbroking \(revised as at 4 February 2016\)](#) has been withdrawn and replaced by the [Guide on Pawnbroking \(revised as at 27 September 2017\)](#). The changes are mainly in relation to Islamic pawnbroking, safe-keeping fee and sale of unredeemed pledges.

2. GST Guide on Lodging or Holiday Accommodation Services

The [Guide on Accommodation Premises and Similar Establishments \(revised as at 15 January 2016\)](#) has been withdrawn and replaced by the [Guide on Lodging or Holiday Accommodation Services \(revised as at 20 September 2017\)](#). The changes are mainly in relation to the impact of GST and the frequently asked questions (FAQs).

3. GST Guide on Event Management Services

The [Guide on Event Management Industry \(as at 23 November 2014\)](#) has been withdrawn and replaced by the [Guide on Event Management Services \(revised as at 13 September 2017\)](#). The changes are mainly in relation to the overview on event management, GST treatment on event management services and the FAQs.

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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