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**TECHNICAL**

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**Indirect Tax**

**[Update on Goods and Services Tax \(GST\) Guide on Tourist Refund Scheme](#)**

The Royal Malaysian Customs Department (RMCD) has amended the [GST Guide on Tourist Refund Scheme – as at 3 February 2016](#) by removing paragraphs 8(a) and 8(c) as follows:

No.	Heading	Amendments
8.	<b>Goods not eligible for GST Refund under TRS</b>	<p>8. The following goods are not eligible for refund under TRS:</p> <ul style="list-style-type: none"><li><del>a) tobacco and tobacco products;</del></li><li><b>a)</b> <del>b)</del> precious metal and gems stone;</li><li><del>e) wine, spirit, beer and malt liquor;</del></li><li><b>b)</b> <del>d)</del> goods which are wholly or partially consumed in Malaysia;</li><li><b>c)</b> <del>e)</del> goods which are absolutely prohibited from export under any written law;</li><li><b>d)</b> <del>f)</del> goods which are not taken out as an accompanied (hand carried) or unaccompanied (check in) luggage.</li></ul>

Members may view the updated GST Guide on Tourist Refund Scheme on the [Institute's website](#) or on the [official website of the Malaysia Goods and Services Tax \(GST\) portal](#).

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 updated [GST Guide on Tourist Refund Scheme](#) so that we may raise them to the RMCD.

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