

**TECHNICAL**

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**Indirect Taxation****Goods and Services Tax (GST) General Guide – latest updates**

Further to our [e-CTIM TECH-IT 5/2017](#) dated 3 March 2017, the Royal Malaysian Customs (RMC) has issued two updates on the GST General Guide ([12 July 2017](#) and [24 August 2017](#)). The changes relate to the following:

**1. Imported Services**

- Implication of GST on Imported Services

**2. Taxable Period, Accounting Basis, Furnishing Of Returns And Payment Of Tax**

- Penalty for late payment of tax

[A summary of the changes](#) is attached for your easy reference.

Members may view the updated GST General Guide 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 updated GST General Guide so that we may raise them to the RMC.

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