

TECHNICAL

Indirect Taxation

RMCD - PUBLIC RULING NO.1/2017 ON IMPOSITION OF PENALTY AND PUBLIC RULING NO.2/2017 ON SUPPLY BY HEALTHCARE PROFESSIONAL

The Royal Malaysia Customs Department (RMCD) has uploaded the Public Ruling (PR) [No.1/2017](#) and PR [No.2/2017](#) dated 1 November 2017 on its website.

1) [Public Ruling No.1/2017 on Imposition of Penalty](#)

The objective of this [PR](#) is to explain the calculation of penalty on any late payment of tax and the effect of non-payment of the tax and penalty imposed. This Ruling does not provide the method of payment of the late payment of tax and penalty.

This [PR](#) takes effect from **1 November 2017**.

2) [Public Ruling No.2/2017 on Supply by Healthcare Professional](#)

This [PR](#) clarifies the goods and services tax (GST) treatment on the supply of services made by the healthcare professionals.

This [PR](#) takes effect from **1 November 2017** and replaces [ITEM 2, Panel Decision 3/2014 - What is the GST treatment on supply made by the healthcare professional](#).

Members may read the PRs in full at the websites of the [Institute](#) and the [RMCD](#).

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 [PR No.1/2017](#) and [PR No.2/2017](#) so that we may raise them to the RMCD.

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