

TECHNICAL

Indirect Taxation

[Update on Goods and Services Tax \(GST\) Guide on Supply](#)

Following the amendment of Section 13(4)(b) as introduced by Finance Act 2017, the Royal Malaysian Customs Department (RMCD) has updated the [GST Guide on Supply – revised as at 13 February 2017](#). The following is the revised Paragraph 75(q):

No.	Heading	Amendments
1.	<b>Specific Time of Supply Rules</b>	<p><b>Paragraph 75(q)</b>, was reworded as follows:</p> <p>“(q) Imported services</p> <p>A recipient who receives the imported services for the purpose of any business carried on by him is required to account for GST by a reverse charge mechanism. The time of supply for imported services is when the <b>supplies are paid</b> for by the recipient or the <b>date of invoice</b> from his supplier if it is issued earlier than the date of payment. <i>However, with effect from 1 January 2017, the time of supply for imported services has been amended to when the <b>supplies are paid</b> for by the recipient or the <b>date of invoice</b> from his supplier if it is received earlier than the date of payment.</i>”</p>

The Institute will seek further clarification on the revised Paragraph 75(q) and update the members accordingly. Members may view the updated GST Guide on Supply 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 Guide on Supply](#) so that we may raise them to the RMCD.

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