

TECHNICAL

Indirect Taxation

RMCD - PUBLIC RULING NO. 3/2017 ON GIFT RULES

The Royal Malaysia Customs Department (RMCD) has uploaded the [Public Ruling \(PR\) No. 3/2017 on Gift Rules](#) issued on 1 December 2017 on its website. The [PR](#) sets out the interpretation of the Director General of Customs for the application of the Goods and Service Tax Act 2014 in relation to gift rules. Where a change in legislation or case law (the law) affects the content of a Public Ruling, such change overrides the Public Ruling.

The Director General's Decisions cited below are withdrawn and replaced with this [PR](#) which takes effect from the date of its issuance (**1 December 2017**):

- i. [Item 4, Director General's Decision 2/2014](#),
- ii. [Item 2, Director General's Decision 1/2015](#), and
- iii. [Item 5, Director General's Decision 5/2015](#).

Members may read the PR 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.3/2017](#) so that we may raise them to the RMCD.

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