
TECHNICAL

Indirect Taxation

[RMCD - PUBLIC RULING NO. 4/2017 ON ISSUANCE AND HOLDING OF SECURITIES](#)

The Royal Malaysia Customs Department (RMCD) has uploaded the [Public Ruling No.4/2017 on Issuance and Holding of Securities](#) issued on 12 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 issuance and holding of securities. Where a change in legislation or case law (the law) affects the content of a Public Ruling, such change overrides the Public Ruling.

This [PR](#) takes effect from the date of issue (**12 December 2017**).

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.4/2017](#) so that we may raise them to the RMCD.

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