

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TO ALL MEMBERS

19 December 2017

TECHNICAL

Indirect Taxation

RMCD Announcement - Standard / Varied Taxable Period (VTP) Application must be made via Taxpayer Access Point (TAP)

The Royal Malaysian Customs Department (RMCD) had announced on 17 October 2017 that all applications relating to Standard / Varied Taxable Period must be made via the Taxpayer Access Point (TAP). Applications made via letter to the GST Division, Putrajaya or ADM21 form to the GST Processing Centre, Kelana Jaya will not be processed with immediate effect.

The RMCD has uploaded the guidance for the above-mentioned applications via the TAP as follows:

- 1. Standard / Varied Taxable Period to Varied Taxable Period
- 2. Varied Taxable Period to Standard Taxable Period

Members may view the announcement at the websites of the Institute and the RMCD.

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