

TECHNICAL

Indirect Taxation

GOODS AND SERVICES TAX (GST) INDUSTRY GUIDES UPDATES

The Royal Malaysian Customs Department (RMCD) has revised the following GST Industry Guides:-

No.	Industry Guide on	Date Published/Revised	Remarks
1	Tourist Refund Scheme	21 December 2017	The Guide on Tourist Refund Scheme revised as at 6 June 2017 has been withdrawn and replaced by the Guide on Tourist Refund Scheme revised as at 21 December 2017 . (Refer to page 31 for the list of amendments)
2.	Fund Management	20 December 2017	The Guide on Fund Management revised as at 19 December 2017 has been withdrawn and replaced by the Guide on Fund Management revised as at 20 December 2017 . (Refer to page 25 for the list of amendments)
3.	Commercial Banking	19 December 2017	The Guide on Commercial Banking as at 4 January 2016 has been withdrawn and replaced by the Guide on Commercial Banking revised as at 19 December 2017 . (Refer to page 66 for the list of amendments)
4.	Warehousing Scheme	11 December 2017	The Guide on Warehousing Scheme as at 15 June 2017 has been withdrawn and replaced by the Guide on Warehousing Scheme revised as at 11 December 2017 . (Refer to page 21 for the list of

No.	Industry Guide on	Date Published/Revised	Remarks
			amendments)
5.	Insurance and Takaful	2 November 2017	<p>The Guide on Insurance and Takaful revised as at 18 August 2017 has been withdrawn and replaced by the Guide on Insurance and Takaful revised as at 2 November 2017.</p> <p>(Refer to page 60 for the list of amendments).</p>
6.	Travel Industry	17 October 2017	<p>The Guide on Travel Industry revised as at 14 April 2016 has been withdrawn and replaced by the Guide on Travel Industry revised as at 17 October 2017.</p> <p>(Refer to page 22 for the list of amendments)</p>

Members can view the Guides 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 or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the Guides so that we may raise them to the RMCD.

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