
TECHNICAL

Indirect Tax

RMCD'S RESPONSE TO THE CTIM MEMORANDUM ON INDIRECT TAX ISSUES ARISING FROM THE 2018 BUDGET SPEECH AND THE FINANCE (NO.2) BILL 2017

The Institute submitted a [Memorandum on Indirect Tax Issues arising from the 2018 Budget Speech and the Finance \(No.2\) Bill 2017](#) ["Memorandum"] to the Royal Malaysian Customs Department (RMCD) on 18 December 2017.

The issues raised in the Memorandum were as follows:

- 1) Cessation of liability to be registered;
- 2) Appendix 11 of the 2018 Budget Speech – GST treatment on management and maintenance services of stratified residential buildings;
- 3) Appendix 12 of the 2018 Budget Speech – Review of the GST treatment for Local Authorities; and
- 4) Appendix 15 of the 2018 Budget Speech – Relief from payment of GST on importation of goods under lease agreement from designated areas.

The Institute had recently received the RMCD's response to the Memorandum through their [letter dated 28 February 2018](#).

Members may view the [Memorandum](#) and the [RMCD's letter](#) at the website of the Institute.

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 [RMCD's response to the CTIM Memorandum](#) so that we may raise them to the RMCD.

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