

# e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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#### TO ALL MEMBERS

#### **TECHNICAL**

## **Indirect Taxation**

### MALAYSIA GST COMPLIANCE ASSURANCE PROGRAMME (MyGCAP) GENERAL **GUIDE**

Please be informed that the Royal Malaysian Customs Department (RMCD) has recently uploaded the MyGCAP General Guide on their website. This Guide is intended to provide a general understanding of matters relating to MyGCAP. The contents of the Guide are as follows:-

- 1. Introduction
  - -Objective of MyGCAP
  - Overview of MyGCAP
- Benefits of MyGCAP 2.
- 3. Eligibility conditions
  - **MyGCAP** Participation
  - To Become a MyGCAP Reviewer
- 4. Responsibilities
  - MyGCAP applicant
  - MyGCAP reviewer
- 5. **MyGCAP** Process
- 6. According MyGCAP status and monitoring
- 7. Termination before expiry of MyGCAP status
- 8. Changes of GST registration structure
- 9. Renewal of MyGCAP status
- 10. Further information

Members may read the MyGCAP General Guide in full on the Institute's website or on the official website of 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 Guide so that we may raise them to the RMCD.

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