

TECHNICAL

Indirect Taxation

RMCD: FREQUENTLY ASKED QUESTIONS (FAQ) TRANSITIONAL 6% TO 0% DATED 30 MAY 2018

The Royal Malaysian Customs Department (RMCD) has updated the [Frequently Asked Questions \(FAQ\) Transitional 6% to 0%](#) on 30 May 2018. This FAQ dated 30 May 2018 replaces the previous FAQ (i.e. [FAQ dated 25 May 2018](#), [FAQ dated 24 May 2018](#), [FAQ dated 22 May 2018](#) and [FAQ dated 17 May 2018](#)). The previous FAQ were reported in our [e-CTIM TECH-IT 14/2018](#) dated 22 May 2018 and [e-CTIM TECH-IT 15/2018](#) dated 28 May 2018.

The RMCD has also issued a [notice dated 30 May 2018](#) (in Bahasa Malaysia only) on the imposition of goods and services tax (GST) at the rate of 0% effective from 1 June 2018 in relation to the price display (*tanda harga*). The notice also includes matters in relation to the issuing of the tax invoice and the filing of the GST-03 return form.

Members may read the RMCD's FAQ and notice dated 30 May 2018 on the websites of the Institute ([FAQ](#) and [notice](#)) and the RMCD ([FAQ](#) and [notice](#)).

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 [FAQ dated 30 May 2018](#) so that we may raise them to the RMCD.

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