

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

30 August 2018

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

Sales Tax Act 2018, Service Tax Act 2018, GST (Repeal) Act 2018, Customs (Amendment) Act 2018 and Free Zones (Amendment) Act 2018

Reference is made to our e-CTIM TECH-IT 20-2018 dated 2 August 2018. Please be informed that the following Acts have been gazetted on 28 August 2018.

The Minister has appointed 1 September 2018 as the date on which the Acts comes into operation, for the charging and levying of the sales and service tax by notification in the Gazette [P.U.(B)].

| No. | Acts | P.U.(B) |
|-----|--|-----------------|
| 1. | Sales Tax Act 2018 (Act 806) | <u>506/2018</u> |
| | | <u>507/2018</u> |
| 2. | Service Tax Act 2018 (Act 807) | <u>508/2018</u> |
| | | <u>509/2018</u> |
| 3. | Goods and Services Tax (GST) (Repeal) Act 2018 (Act 805) | <u>510/2018</u> |
| 4. | Customs (Amendment) Act 2018 (A1571) | <u>511/2018</u> |
| 5. | Free Zones (Amendment) Act 2018 (A1572) | <u>512/2018</u> |

Members may view the Acts and the Gazette P.U. (B) at the official website of the Attorney-General's Chambers.

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 above Acts.

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