

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – ORDERS AND REGULATIONS

The Institute is pleased to inform that the following Orders and Regulations have been recently gazetted on 28 August 2018 and 29 August 2018, and comes into operation on **1 September 2018** as follows:-

P.U. (A)	Orders / Regulations	Date Gazetted
SALES TAX		
203/2018	<u>Sales Tax Regulations 2018</u>	28 August 2018
204/2018	<u>Sales Tax (Customs Ruling) Regulations 2018</u>	28 August 2018
205/2018	<u>Sales Tax (Determination of Sale Value of Taxable Goods) Regulations 2018</u>	28 August 2018
206/2018	<u>Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) Order 2018</u>	28 August 2018
207/2018	<u>Sales Tax (Imposition of Sales Tax in Respect of Special Areas) Order 2018</u>	28 August 2018
208/2018	<u>Sales Tax (Exemption from Registration) Order 2018</u>	28 August 2018
209/2018	<u>Sales Tax (Total Sale Value of Taxable Goods) Order 2018</u>	28 August 2018
210/2018	<u>Sales Tax (Persons Exempted from Payment of Tax) Order 2018</u>	28 August 2018
219/2018	<u>Sales Tax (Goods Exempted from Tax) Order 2018</u>	28 August 2018
220/2018	<u>Sales Tax (Compounding of Offences) Regulations 2018</u>	29 August 2018
221/2018	<u>Sales Tax (Rates of Tax) Order 2018</u>	29 August 2018
SERVICE TAX		
211/2018	<u>Service Tax (Customs Ruling) Regulations 2018</u>	28 August 2018
212/2018	<u>Service Tax (Imposition of Tax for Taxable Service in Respect of Designated Areas and Special Areas) Order 2018</u>	28 August 2018
213/2018	<u>Service Tax (Rate of Tax) Order 2018</u>	28 August 2018
214/2018	<u>Service Tax Regulations 2018</u>	29 August 2018
218/2018	<u>Service Tax (Compounding of Offences) Regulations 2018</u>	29 August 2018
CUSTOMS		
215/2018	<u>Customs Regulations (Appeal Tribunal) (Amendment) 2018</u>	29 August 2018
216/2018	<u>Customs Duties (Exemption) (Amendment) (No. 3) Order 2018</u>	29 August 2018

217/2018	Customs (Amendment) Regulations 2018	29 August 2018
222/2018	Customs (Prohibition of Exports) (Amendment) (No. 2) Order 2018	29 August 2018
223/2018	Customs (Prohibition of Imports) (Amendment) (No. 2) Order 2018	29 August 2018
FREE ZONES		
201/2018	Free Zones (Amendment) Regulations 2018	28 August 2018
202/2018	Free Zones (Exclusion of Goods and Services) (Amendment) Order 2018	28 August 2018

Members may read the Orders and Regulations in full 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 Orders and Regulations.

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