

TECHNICAL

Indirect Taxation

RMCD – SST Guides, Director General’s Decision, Contact Persons and Announcements on MySST website

Further to our [e-CTIM TECH-IT 23/2018](#) dated 21 August 2018 on the MySST website, please be informed that the Royal Malaysian Customs Department (RMCD) has uploaded and updated the following in the MySST website: -

1. SST Guides

a) General Guides

No	List of Sales & Service Tax General Guides	Date of Update
1.	Guide on Sales Tax Rates for Various Goods	07/09/2018
2.	Sales Tax	07/09/2018 <i>Note: The earlier Guide dated 25/08/2018 has been withdrawn.</i>
3.	Service Tax	07/09/2018 <i>Note: The earlier Guides dated 25/08/2018 and 30/08/2018 have been withdrawn.</i>

b) Industry Guides

No	List of Service Tax Industry Guides	Date of Update
1.	Accommodation	07/09/2018 <i>Note: The earlier Guide dated 25/08/2018 has been withdrawn.</i>
2.	Advertising Services	23/08/2018
3.	Betting and Gaming	04/09/2018 <i>Note: The earlier Guides dated 23/08/2018 and 30/08/2018 have been withdrawn.</i>
4.	Clubs (Group C, D & E)	23/08/2018
5.	Courier Services	21/08/2018
6.	Credit Card and Charge Card	20/08/2018
7.	Customs Agent Services	21/08/2018
8.	Domestic Flight	09/09/2018 <i>Note: The earlier Guide dated 21/08/2018 has</i>

No	List of Service Tax Industry Guides	Date of Update
		<i>been withdrawn.</i>
9.	Electricity	23/08/2018
10.	Employment Services	25/08/2018
11.	Hire Passenger Vehicles Services	21/08/2018
12.	Information Technology Services	09/09/2018 <i>Note: The earlier Guide dated 25/08/2018 has been withdrawn.</i>
13.	Management Services	25/08/2018
14.	Motor Vehicle Services or Repair Centre	24/08/2018
15.	Paid Television Broadcasting Services	21/08/2018
16.	Parking Services	23/08/2018
17.	Professional Services	04/09/2018 <i>Note: The earlier Guides dated 25/08/2018 and 30/08/2018 have been withdrawn.</i>

c) Specific Guides

No	List of Sales & Service Tax Specific Guides	Date of Update
1.	Sales Tax Registration	25/08/2018
2.	Transitional Rules	05/09/2018 <i>Note: The earlier Guides dated 24/08/2018 and 30/08/2018 have been withdrawn.</i>
3.	Service Tax Return & Payment	04/09/2018
4.	Sales Tax Return & Payment	04/09/2018

Please note that the summary of updates can be found on the last page of the respective guides.

2. Director General's Decision

No	Item	Date of Update
1.	Item: 1 Issuance of Tax Invoice On or After 1/9/2018	07/09/2018
2.	Item: 2 Declaration of Importation by Licensed Manufacturing Warehouse (LMW)	07/09/2018
3.	Item 3: Retention Payments (GST Transitional Issue)	07/09/2018

3. SST Contact Persons

Members may contact the [SST Contact Persons](#) from the RMCD for any query or clarification with regards to SST.

4. SST Announcements

Members may visit the MySST website for the latest [Announcements](#) by RMCD.

Members may view the above updates on the websites of the [Institute](#) and the [RMCD](#). Members are also encouraged to visit the MySST website for further updates on the above matters.

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