

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

31 December 2018

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

Sales Tax (Amendment) Act 2018, Service Tax (Amendment) Act 2018, Customs (Amendment) (No.2) Act 2018 & Excise (Amendment) Act 2018

Reference is made to our e-CTIM TECH-IT 36/2018 dated 17 December 2018. Please be informed that the following Acts have been gazetted on 28 December 2018:

- 1. Sales Tax (Amendment) Act 2018 (A1578);
- 2. Service Tax (Amendment) Act 2018 (A1579);
- 3. Customs (Amendment) (No. 2) Act 2018 (A1580); and
- Excise (Amendment) Act 2018 (A1581). 4.

According to Section 1(2) of the Acts, the Acts will come into operation on a date to be appointed by the Minister by notification in the Gazette, which has not been issued to date.

Members may view the Acts 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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