

TECHNICAL

Indirect Taxation

RMCD - PUBLIC RULING NO. 1/2018 ON SUPPLY OF COMMERCIAL RESIDENTIAL PREMISE

The Royal Malaysia Customs Department (RMCD) has uploaded the [Public Ruling No.1/2018 on Supply of commercial residential premise](#) issued on 11 January 2018 on its website. The PR sets out the interpretation of the Director General of Customs for the application of the Goods and Service Tax Act 2014 in relation to the supply of commercial residential premise. Where a change in legislation or case law (the law) affects the content of a Public Ruling, such change overrides the Public Ruling.

The Director General's Decisions cited below are withdrawn and replaced with this PR which takes effect from the date of its issuance (**11 January 2018**):

- i. [Item 1, Director General's Decision 2/2015](#), and
- ii. [Item 1, Amendment to Director General's Decision 2/2015](#).

Members may read the PR in full at the websites of the [Institute](#) and the [RMCD](#).

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 [PR No.1/2018](#) so that we may raise them to the RMCD.

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