e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 6/2018 **18 January 2018**

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES

The Institute is pleased to inform that the following Orders/Regulations have recently been gazetted and have come into operation as follows:-

P.U. (A)	Title	Date Gazetted	Remarks
CUSTOMS			
445/2017	Customs Duties (Exemption) Order 2017	29 December 2017	This Order came into operation on 3 January 2018. The Customs Duties (Exemption) Order 2013 [P.U.(A) 371/2013] is revoked.
GOODS AND SERVICES TAX			
446/2017	Goods And Services Tax (Amendment) Regulations 2017	29 December 2017	These Regulations came into operation on 1 January 2018 except for Regulation 4 which comes into operation on 1 October 2018. These Regulations amend the Goods And Services Tax Regulations 2014 [Goods And Services Tax Regulations 2014 [P.U.(A) 190/2014]. *(Refer to our e-CTIM TECH-IT 30/2014 dated 2 July 2014)*
447/2017	Goods And Services Tax (Relief) (Amendment) Order 2017	29 December 2017	Paragraph 2 and subsubparagraphs 3(a) and (c) came into operation on 1 January 2018. Subsubparagraph 3(b) comes into operation on 1 October 2018. This Order amends the Goods And Services Tax (Relief) Order [P.U.(A) 273/2014]. *(Refer to our e-CTIM TECH-IT 50/2014 dated 15 October 2014)*

Members may read the Orders/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/Regulations.