

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                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------|------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CUSTOMS</b>                |                                                                        |                  |                                                                                                                                                                                                                                                                                                                                                                       |
| <a href="#">445/2017</a>      | <a href="#">Customs Duties (Exemption) Order 2017</a>                  | 29 December 2017 | This Order came into operation on 3 January 2018.<br><br>The <a href="#">Customs Duties (Exemption) Order 2013 [P.U. (A) 371/2013]</a> is revoked.                                                                                                                                                                                                                    |
| <b>GOODS AND SERVICES TAX</b> |                                                                        |                  |                                                                                                                                                                                                                                                                                                                                                                       |
| <a href="#">446/2017</a>      | <a href="#">Goods And Services Tax (Amendment) Regulations 2017</a>    | 29 December 2017 | These Regulations came into operation on 1 January 2018 except for Regulation 4 which comes into operation on 1 October 2018.<br><br>These Regulations amend the Goods And Services Tax Regulations 2014 <a href="#">[Goods And Services Tax Regulations 2014 [P.U.(A) 190/2014]</a> .<br><br>(Refer to <a href="#">our e-CTIM TECH-IT 30/2014</a> dated 2 July 2014) |
| <a href="#">447/2017</a>      | <a href="#">Goods And Services Tax (Relief) (Amendment) Order 2017</a> | 29 December 2017 | Paragraph 2 and subsubparagraphs 3(a) and (c) came into operation on 1 January 2018.<br>Subsubparagraph 3(b) comes into operation on 1 October 2018.<br><br>This Order amends the <a href="#">Goods And Services Tax (Relief) Order [P.U.(A) 273/2014]</a> .<br><br>(Refer to <a href="#">our e-CTIM TECH-IT 50/2014</a> 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](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above Orders/Regulations.

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