

TECHNICAL

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Indirect Taxation

**RMCD – Guidelines on Drawback of Sales Tax**

The Royal Malaysian Customs Department (RMCD) has uploaded the [Guidelines on Drawback of Sales Tax \(only available in Bahasa Malaysia\)](#) dated 12 June 2019 on the [MySST website](#) (under the SST Guides – Specific Guides section).

This Guide is prepared to assist traders in understanding the application process of drawback of sales tax. The relevant legislations applicable under this Guide to facilitate the drawback of sales tax are :-

- Section 40 (1) of the [Sales Tax Act 2018](#); and
- Regulation 17 of the [Sales Tax Regulations 2018](#) (Note)

*Note: In the Guide issued by the RMCD, it is stated as Regulation 17 of the Sales Tax (Amendment) Regulations 2018. The [Sales Tax \(Amendment\) Regulations 2018 \[P.U. \(A\) 399/2018\]](#) does not contain any amendment to Regulation 17. Hence, the principal [Sales Tax Regulations 2018 \[P.U. \(A\) 203/2018\]](#) is referred to.*

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

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 Guide so that we may raise them to the RMCD.

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