
TECHNICAL

Indirect Taxation

RMCD – SST Specific Guide – Customs Ruling

The Royal Malaysian Customs Department (RMCD) has uploaded the following in the [MySST website](#): -

SST Specific Guide

No	List of Specific Guide	Date of Publication
1.	Customs Ruling	Guide revised as at 2/12/2019 Note: The above Guide replaces the Customs Ruling Guide dated 30 October 2018 which has been withdrawn. The previous publications of Customs Ruling Guides by the RMCD were dated 26 August 2018 and 5 October 2018 (withdrawn) (refer to our e-CTIM TECH-IT 30/2018 dated 10 October 2018).

Note: A summary of document changes (para 18 on page 7 is amended and a new para 41 is inserted on page 11) is set-out after page 13 of the Guide.

The above Specific Guide is prepared to assist individuals or businesses in understanding the provisions of the Sales Tax Act 2018 and the Service Tax Act 2018 in relation to customs ruling and the procedures related to the application of a customs ruling from the RMCD.

Members may view the above Specific Guide 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 or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above [Specific Guide](#) so that we may raise them to the RMCD.

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