

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TO ALL MEMBERS

17 December 2020

TECHNICAL

Indirect Taxation

Indirect Tax (Amendment) Bills 2020

The following indirect tax amendment Bills have been made available in the Parliament website (www.parlimen.gov.my): -

- Sales Tax (Amendment) Bill 20201
- Service Tax (Amendment) Bill 2020²
- Customs (Amendment) Bill 2020³
- Excise (Amendment) Bill 2020⁴
- Free Zones (Amendment) Bill 2020⁵
- Windfall Profit Levy (Amendment) Bill 2020⁶
- Tourism Tax (Amendment) Bill 20207

The above-mentioned amendment Bills were tabled for their first reading on 10 December 2020 in the Parliament.

Note: The above Bills are to amend the following principal Acts: -

- 1. Sales Tax Act 2018 (Act 806) (reported in our e-CTIM TECH-IT 24/2018 dated 30 August 2018)
- 2. Service Tax Act 2018 (Act 807) (reported in our e-CTIM TECH-IT 24/2018 dated 30 August 2018)
- 3. Customs Act 1967 (Act 235)
- 4. Excise Act 1976 (Act 176)
- 5. Free Zones Act 1990 (Act 438)
- 6. Windfall Profit Levy Act 1998 (Act 592)
- 7. Tourism Tax Act 2017 (Act 791) (reported in our e-CTIM TECH-IT 17/2017 dated 28 June 2017)

The amendment Bills may be viewed at the website of the Institute and also at the Official Portal of Parliament of Malaysia (www.parlimen.gov.my).

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the above amendment Bills so that we may raise them to the RMCD.

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