

**TECHNICAL**

**Indirect Taxation**

**RMCD – Service Tax Guides**

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

**1. Service Tax Industry Guide**

No	Service Tax Industry Guide	Date of Publication
1.	<a href="#">Perkhidmatan Pengurusan</a> *	<p><a href="#">Guide as at 15/1/2021</a></p> <p><i>Note: The Guide on “Perkhidmatan Pengurusan” dated 1/10/2020 which was reported in our e-CTIM TECH-IT 40/2020 dated 7/12/2020 has been withdrawn and replaced with this Guide dated 15/1/2021.</i></p>

*Note: A summary of document changes is set-out on page 20 of the Guide.*

\* - Currently available in Bahasa Malaysia only.

**2. Service Tax Specific Guide**

No	Service Tax Specific Guide	Date of Publication
1.	<a href="#">Refund on the Acquisition of Services by Foreign Missions and International Organisations</a>	<p><a href="#">Guide as at 18/1/2021</a></p> <p><i>Note: According to the RMCD, the Guide on Refund on the Acquisition of Services by Foreign Missions and International Organisations dated 13/7/2020 has been withdrawn and replaced with this Guide dated 18/1/2021.</i></p>

*Note: A summary of document changes is set-out on page 7 to 9 of the Guide.*

Members may view the above Service Tax Guides (Industry Guide and 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](mailto:technical@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above Service Tax Guides so that we may raise them to the RMCD.

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