
TECHNICAL

Indirect Taxation

Indirect Tax (Amendment) Act 2020

Reference is made to the Indirect Tax (Amendment) Bills 2020 which were tabled in Parliament for the first reading on 10 December 2020 (reported in our [e-CTIM TECH-IT 44/2020](#) dated 17 December 2020) and subsequently passed in Parliament.

Please be informed that the following indirect tax amendment Acts were gazetted on 31 December 2020 and came into operation on 1 January 2021: -

No.	Amendment Acts	Act No.	P.U.(B) Appointment of date of coming into operation
1.	Sales Tax (Amendment) Act 2020¹	A1631	715/2020
2.	Service Tax (Amendment) Act 2020²	A1632	716/2020
3.	Customs (Amendment) Act 2020³	A1628	717/2020
4.	Excise (Amendment) Act 2020⁴	A1629	718/2020
5.	Free Zones (Amendment) Act 2020⁵	A1630	719/2020

Note: The above Acts 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 \(Act 438\)](#)

Members may read the above amendment Acts and Gazette P.U.(B) in full at the official website of the [Attorney-General's Chambers](#).

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 Acts so that we may raise them to the RMCD.

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