

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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TO ALL MEMBERS

TECHNICAL

Indirect Taxation

RMCD – Guide on Digital Services By Foreign Service Provider

The Guide on Digital Services By Foreign Service Provider dated 1 February 2021 has been published by the Royal Malaysian Customs Department (RMCD). This Guide replaces the previous Guide dated 1 August 2020. A summary of document changes is set-out on page 34 - 38 of the new Guide.

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 Guide so that we may raise them to the RMCD.

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