

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.19/2013

7 February 2013

TO ALL MEMBERS

TECHNICAL

INDIRECT TAX

<u>List of Taxable and Non-taxable Items under Second Schedule to the Service Tax</u>

<u>Regulations, 1975</u>

Please be informed that the Royal Malaysian Customs (RMC) has recently updated the *List of Taxable and Non-taxable Items under Second Schedule to the Service Tax Regulations 1975*, with extensive changes for services under Group A, B1, B2, C, D, E, E1, F and G of the Second Schedule to the Service Tax Regulations, 1975.

Members are advised to study the updated list carefully which is available at RMC website.

Disclaimer

This document is only meant for members of the Chartered Tax Institute of Malaysia (CTIM) only. Although the CTIM has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.