

**e-CTIM No.47/2009**

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**TO ALL MEMBERS**

**TECHNICAL**

**Indirect Taxation**

**1. Customs (Amendment)(No.4) Regulations 2009 [P.U.(A) 313-2009]**

Regulation 11A and Part I of Second Schedule of Customs Regulations 1977 have been amended and are effective from 27 August 2009. Form Customs No. 1A (Value Declaration Form) is to be completed and submitted together with form Customs No. 1 if the invoice value of imported goods for any one consignment is **RM 20,000** or more, the imported goods are for commercial purposes and the import duty is levied on the goods.

**2. List Of Taxable And Non-Taxable Services For The Purposes Of Service Tax**

The Royal Customs Malaysia (RCM) has, on 14 September 2009, issued a "List of Taxable and Non-taxable Services for the Purposes of Service Tax". The list indicates the types of taxable and non-taxable services for the various industries/service providers such as accountants, private hospitals, hotels, parking operators, lawyers, consultants, restaurants, telecommunications companies, etc.

The RCM has indicated that the list is to be used only as a guide and should not be taken as conclusive when making decisions. You may obtain further clarification/details from the RCM at 03-8882 2100 (telephone), 03-8889 5869 (fax) or e-mail [cd@customs.gov.my](mailto:cd@customs.gov.my).

Members may view the detailed guide at the RCM's website at <http://www.customs.gov.my/documents/Bahagian%20CD/Senarai%20perkhidmatan%20bercukai%20dan%20tidak%20bercukai.pdf> or the Institute's website at [http://www.ctim.org.my/technical\\_techdev\\_indirect.asp](http://www.ctim.org.my/technical_techdev_indirect.asp)

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