

TECHNICAL

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Indirect Taxation

Goods and Services Tax (GST) Guides

Members are informed that the Royal Malaysian Customs (RMC) has recently uploaded the following **new** GST Guides:-

- 1) [GST Specific Guide – Employee Benefits](#); and
- 2) [GST Specific Guide – Inland Clearance Depot](#);

It has also **revised** the following GST Guides

- 1) [GST Specific Guide – Designated Area \(revised as at 11 November 2013\)](#); and
- 2) [GST Industry Guide -- Relief for Second-hand Goods \(Margin Scheme\) \(revised as at 11 Nov 2013\)](#)

Members may view the Guides on the [Institute website](#) or the [official website of Malaysia Goods and Services Tax \(GST\)](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the Guides, so that we may raise them to the Customs.

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