

# e-CIRCULAR TO MEMBERS

## CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

24 December 2013

TO ALL MEMBERS

**TECHNICAL** 

### **Indirect Taxation**

#### Update - Revised Goods and Services Tax (GST) Guides

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

- 1) GST Industry Guide Hire Purchase and Credit Sale (revised as at 17 December 2013);
- 2) GST Industry Guide Petroleum Upstream (revised as at 16 December 2013);
- 3) GST Industry Guide Venture Capital (revised as at 25 October 2013); and
- 4) GST Specific Guide Free Commercial Zone (revised as at 27 October 2013).

RMC has also issued a new GST Industry Guide - Postal and Courier Services.

Members may view the <u>Guides</u> on the Institute website or the <u>official website of Malaysia Goods</u> and Services Tax (GST).

You may write to the Institute at <a href="technical@ctim.org.my">technical@ctim.org.my</a> or <a href="technical@ctim.org.my">secretariat@ctim.org.my</a> 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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