
TECHNICAL

Indirect Taxation

Goods and Services Tax (GST) Registration Guides

With the **GST registration** by businesses commencing on **1 June 2014**, the Royal Malaysian Customs (RMC) has recently uploaded the following documents to facilitate the GST registration process:-

1. [GST Electronic Services Taxpayer Access Point \(TAP\) Handbook](#)
2. [Getting ready for GST- Registering for GST](#)
3. [GST Specific Guide – Registration \(revised as at 23 April 2014\)](#)

The [GST Electronic Services Taxpayer Access Point \(TAP\) Handbook](#) provides guidance on the electronic services made available through the [GST Portal](#) to facilitate the taxpayer and the public in doing business related to GST with the RMC and including GST registration, submission of GST Returns, making GST payments, request for refund, etc. The section on registration provides step by step guidance for electronic GST registration, including Group registration, branch registration and joint venture registration.

The GST guide, [Getting ready for GST – Registering for GST](#), provides brief guidance on the various types of supply under GST framework, registering a business, the implications on registration and the process to determine whether there is a need to register for GST. More comprehensive details on GST registration can be found in the [GST Specific Guide - Registration \(revised as at 23 April 2014\)](#).

To ensure a smooth implementation of GST, businesses are encouraged to submit their application for early GST registration.

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 or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above document so that we may raise them to the RMC.

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