

TECHNICAL

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Indirect Taxation

**Goods and Services Tax (GST) Guides**

Please be informed that the Royal Malaysian Customs (RMC) has recently uploaded the following GST Guides:

- 1) **New** GST Industry Guides on
  - [E-Commerce](#) (as at 20/08/14)
  - [Travel Industry](#) (as at 10/08/14)
- 2) **Revised** GST Industry Guides on
  - [Insurance and Takaful](#) (rev 24/07/14), and
- 3) **Revised** GST Specific Guides on
  - [Employee Benefits](#) (rev 21/07/14)
  - [Free Commercial Zone](#) (rev 22/07/14)
  - [Tax Invoice and Records Keeping](#) (rev 20/07/14)

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 RMC.

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