

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TO ALL MEMBERS

19 September 2014

TECHNICAL

Indirect Taxation

GOODS AND SERVICES TAX (IMPOSITION OF TAX FOR SUPPLIES IN RESPECT OF DESIGNATED AREAS)(AMENDMENT) ORDER 2014 [P.U.(A)260/2014]

Please be informed that the above Order was gazetted and comes into operation on 17 September 2014.

The above order amends subparagraph 2(a) of Goods and Services Tax (Imposition of Tax for Supplies in respect of Designated Areas) Order 2014[P.U.(A)187/2014] (reported in e-CTIM TECH-IT 30-2014), by inserting after the word "gas" the words "to or" as follows;

- Tax shall be imposed at the rate fixed under subsection 10(1) of the Act
 - on the supply of petrol, diesel and liquefied petroleum gas to or within or between the designated areas or the importation of such into the designated areas"

Members may read the Order in full at the official website of the Attorney-General's Chambers.

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