

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

7 November 2014

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

GST REGISTRATION DEADLINE 31 DECEMBER 2014

Businesses are required to register with the Royal Malaysian Customs Department (RMCD) before the stipulated deadline of **31 December 2014** in compliance with the GST legislation. Non-compliance will be subject to penalty.

For your convenience, the Institute has hyperlinked some of the materials relating to GST registration, issued by the RMCD below:-

- 1) Getting Ready for GST Registering for GST;
- 2) Registration (revised as at 23 April 2014);
- 3) GST Electronic Services Taxpayer Access Point (TAP) Handbook; and
- 4) <u>Multimedia Video for Registration.</u>

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

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