
TECHNICAL

Indirect Taxation

Goods and Services Tax (GST) Guide

Please be informed that the Royal Malaysian Customs (RMC) has recently uploaded the [**GST Guide on the Tourist Refund Scheme \(TRS\)**](#). The Guide explains the operation and the process of the TRS. The contents of the Guide include the following areas:

- Overview of the TRS
- Conditions for refund of GST under the TRS by Foreign Tourists
- Goods not eligible for GST Refund under the TRS
- Manner/Procedure of claiming GST Refund by Tourists at Approved TRS Outlets
- Manner/Procedure of claiming GST Refund at Malaysian International Airports
- Conditions and Eligibility of Approved TRS Outlets under the TRS

Members may view the Guide on the [official website of Royal Malaysian Customs Department](#).

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 Guide so that we may raise them to the RMC.

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