

TECHNICAL

Indirect Taxation

Goods and Services Tax (GST) Guides

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

- 1) **Revised** GST Industry Guides on
 - a. [Agent \(revised as at 23 Jan 2015\)](#)
 - b. [Forestry Industry \(revised as at 26 August 2014; re-issued on 26 January 2015\)](#)
- 2) **Revised** GST Specific Guide
 - a. [Designated Area \(revised as at 19 December 2014\)](#)
 - b. [Capital Goods Adjustment \(revised as at 22 January 2015\)](#)

Please note that, in respect of item 1(b) above, the GST Industry Guide on Forest Industry (revised as at 26 August 2014) had been issued by RMC on 11 September 2014 and was re-issued on 26 January 2015 by removing the Frequently Asked Question No. 25 (on Free Supplies) on page 14 of the Guide.

Members may view the Guides on the [Institute website](#) or on 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 Guides so that we may raise them to the RMC.

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