

# e-CIRCULAR TO MEMBERS

## CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 9/2019
TO ALL MEMBERS

10 February 2015

### **TECHNICAL**

## **Indirect Taxation**

# <u>List of GST Taxable Goods and Non-GST Taxable Goods – Sundry Goods by RMCD</u> and MOF

The Royal Malaysian Customs (RMC) has recently uploaded a <u>List of Sundry Goods which are subject to Goods and Services Tax (GST) and those which are not subject to GST.</u> The list included 13 categories of sundry goods such as follows:

- 1. Grocery
- 2. Food and Beverages
- 3. Fruits and Vegetables
- 4. Beauty and Health
- 5. Household
- 6. Hardware
- 7. Kitchen Ware
- 8. Garment, Footwear, Bag & Accessories
- 9. Medicine
- 10. Stationery
- 11. Toy and Games
- 12. Pets
- 13. Others

Members may view the List on the <u>Institute website</u> or the official website of the <u>Malaysia Goods</u> and Services Tax (GST) Portal.

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any suggestions, concern or comments you may have on the above document.

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