

# e-CIRCULAR TO MEMBERS

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

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TECHNICAL

### **Indirect Taxation**

#### Update on Goods and Services Tax (GST) Guides

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

- 1) Revised GST General Guide revised as at 16 March 2015
- 2) *Revised* GST Industry Guides on
  - a) Approved Jeweller Scheme (revised as at 7 Feb 2015)
  - b) Approved Toll Manufacturer Scheme (revised as at 7 February 2015)
  - c) Approved Trader Scheme (revised as at 9 February 2015)
  - d) Property Developer (revised as at 30 March 2015)
  - e) Travel Industry (revised as at 6 April 2015)
- 3) *Revised* GST Specific Guide
  - a) Transitional Rules (revised as at 19 March 2015)

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

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