

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

19 June 2015

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

RMC ISSUED DIRECTOR GENERAL (DG)'S DECISION AMENDMENTS NO.3-2015

The Royal Malaysian Customs (RMC) has recently uploaded the <u>DG's Decision Amendments</u> <u>No.3-2015</u>. The amendments are in respect of the following:

1. DG's Decision 4-2014 (formerly known as FAI 4-2014)

Land Development Agreement between a land owner and a developer - Item 7 is substituted by a new item 7.

2. DG's Decision 3-2015

Application for Self Billed Invoice - Item 1(3) and 1(4) are amended by substituting the phrase "the nearest customs office" with the phrase "the customs office, GST Division (controlling station)"

Members may forward to the Institute any comments or concerns relating to the above in the template provided [DG's Decision Amendments No.3-2015] via email (technical@ctim.org.my).

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

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this E-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.