

TECHNICAL

Indirect Taxation

Update on Goods and Services Tax (GST) Guides

The Royal Malaysian Customs (RMC) has recently uploaded the following GST Guides:

- 1) **New** GST Industry Guide on
 - a) [Tourist Refund Scheme \(new as at 20 May 2015\)](#)
- 2) **Revised** GST Industry Guides on
 - a) [Auction Services \(revised as at 25 May 2015\)](#)
 - b) [Repossession \(revised as at 25 May 2015\)](#)
 - c) [Approved Trader Scheme \(revised as at 6 May 2015\)](#)
 - d) [Duty Free Shop \(revised as 28 April 2015\)](#)
- 3) **Revised** GST Specific Guides on
 - a) [Import \(revised as at 25 May 2015\)](#)
 - b) [Transfer of Business as a Going Concerned \(revised as at 22 May 2015\)](#)
 - c) [Tax Invoice and Records Keeping \(revised as at 20 May 2015\)](#)
- 4) **Revised** and **New** Relief Order Guides on
 - a) [Guide on Item 6, First Schedule, GST \(Relief\) Order 2014 & GST \(Relief\) \(Amendment\) Order 2015 – GST Relief on Medical Equipment for Private Healthcare Facilities Registered or Licensed under the Private Healthcare Facilities and Services Act 1998 \(Act 586\) \(revised as at 8 June 2015\)](#)
 - b) [Guide on Item 1, Second Schedule, GST \(Relief\) Order 2014 - Fund Raising \(new as at 3 June 2015\)](#)

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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