

TECHNICAL

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**Indirect Taxation**

**RMC ISSUED DIRECTOR GENERAL (DG)'S DECISION No.6-2015**

The Royal Malaysian Customs (RMC) has recently uploaded the DG's Decision [No.6-2015](#). The GST policies decided relate to the following areas:

1. Tax invoice for disregarded supply and out of scope supply [Section 33 of [GSTA 2014](#)].
2. Repair, maintenance and installation services supplied in relation to an aircraft [Subparagraph 1(d) [Second Schedule of GST \(Zero Rated Supply\) Order 2014 \[P.U.\(A\)272/2014\]](#)].

Members may forward to the Institute any comments or concerns relating to the above in the template provided [DG's Decisions No.6-2015](#) via email [technical@ctim.org.my](mailto:technical@ctim.org.my).

Members may view the DG's Decisions on the [Institute website](#) or the official website of [Malaysia Goods and Services Tax \(GST\) Portal](#).

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