

TECHNICAL

Indirect Taxation

RMC ISSUED DIRECTOR GENERAL'S DECISION No.8-2015

The Royal Malaysian Customs (RMC) has recently uploaded the [DG's Decision No.8-2015](#). The GST policies decided relate to the following areas:

1. Whether supply of accommodation with furniture to an employee without consideration is considered as employee benefits?
2. Whether the equipment provided by the employer in relation to safety and security requirement under the Occupational Health and Safety Act 1994 is considered as employee benefits?
3. Meaning of holding a tax invoice as mentioned in paragraph 38(4)(a) of GST Regulations 2014 [[GST Regulations 2014 \[P.U.\(A\)190/2014\]](#)].

Members may forward to the Institute any comments or concerns relating to the above in the template provided [DG's Decisions No.8-2015](#) via email 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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