
TECHNICAL

Indirect Taxation

[GOODS AND SERVICES TAX \(ZERO-RATED SUPPLY\) \(AMENDMENT\) \(NO.2\) ORDER 2015 \[P.U.\(A\) 290-2015\]](#)

The Order was gazetted on 14 December 2015 and came into operation on 1 January 2016. It amends the principal order, [Goods and Services Tax \(Zero-Rated Supply\) Order 2014 \[P.U.\(A\) 272/2014\]](#), which has been amended by the [Goods and Services Tax \(Zero-Rated Supply\) \(Amendment\) Order 2015 \[P.U.\(A\)58/2015\]](#), as follows:

Amendments to First Schedule – Supply of Goods Determined as Zero-rated Supply

- a) Item 1 is expanded or clarified by either inserting the additional goods into the Appendix or indicating the specific classification/description of the goods in the Appendix. The goods in the following broad categories are affected:

Tariff Code	Broad Description
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
12.07	Other oil seeds and oleaginous fruits, whether or not broken
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
21.06	Food preparations not elsewhere specified or included.

Members may refer to the [Orders](#) for further details.

- b) Item 2 is expanded to include [Medical Devices \(The list is as at 1 January 2016\)](#).
- c) New item 2A is inserted to include “medicaments under the Poison Lists of Group A, B, C and D under the Poisons Act 1952 [Act 366] which are registered under suffix A by the Drug Control Authority, National Pharmaceutical Control Bureau, Ministry of Health and put up in measured doses or in forms of retail sale”;

The detailed [Control Drug List \(Suffix A\) \(revised as at 12 January 2016\)](#) and the [National Essential Medicines List \(Suffix X & Suffix N\) \(revised as at 12 January 2016\)](#) may be viewed at the [Royal Malaysian Customs GST Portal](#).

Amendments to Second Schedule – Supply of Services Determined as Zero-rated Supply

- Item 23 is amended by excluding inbound tour services from zero-rated supply.
- Item 25 is extended to cover inward remittance transactions received by a licensee under Financial Services Act 2013 (Act 758) and Islamic Financial Services Act 2013 (Act 759).
- Item 27 is expanded to include supply of online services for journals and reading materials.

Members may read the Orders in full at the official website of the [Attorney-General's Chambers](#).

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 [Orders](#).

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