

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) [Investment Precious Metals \(IPM\) \(as at 19 May 2016\)](#)
- 2) **Revised** GST Industry Guides on:
 - a) [Entertainment Industry \(revised as at 18 April 2016\)](#)
 - b) [Travel Industry \(revised as at 14 April 2016\)](#)
 - c) [Fund Management \(revised as at 11 April 2016\)](#)
 - d) [Land and Property Developer \(revised as at 18 April 2016\)](#)
- 3) **Revised** GST Specific Guides on:
 - a) [Transfer of Business as a Going Concerned \(revised as at 24 May 2016\)](#)
 - b) [Supply \(revised as at 24 May 2016\)](#)
 - c) [Import \(revised as at 24 June 2016\)](#)
 - d) [Employee Benefits \(revised as at 6 April 2016\)](#)
 - e) [Designated Area \(revised as at 11 April 2016\)](#)

Members can view the Guides on the [Institute's website](#) or on the [official website of the 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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