

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

28 January 2016

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

GOODS AND SERVICES TAX (EXEMPT SUPPLY) (AMENDMENT) (NO.2) ORDER 2015 [P.U(A)292-2015]

The Order was gazetted on 14 December 2015 and came into operation on 1 January 2016. It amends Item 22, Second Schedule (Supply of Services Determined as an Exempt Supply) to the <u>GST</u> (<u>Exempt Supply</u>) <u>Order 2014 [P.U.(A)271/2014]</u> to include the following sub-item:

"(d) in any aircraft of economy class operated by an operator, and for the route, as specified under Rural Air Services Agreement."

Members may read the Order in full at the official website of the Attorney-General's Chambers.

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any suggestions, concern or comments you may have on the Order.

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