

TECHNICAL

Indirect Taxation

ROYAL MALAYSIAN CUSTOMS DEPARTMENT UPDATED GST GUIDES ON TRANSITIONAL RULES, EXPORT AND GAMING

The Royal Malaysian Customs Department has recently uploaded the updated GST Guides as follows:

[GST Specific Guide on Transitional Rules \(as at 3 August 2016\).](#)

Paragraph 55 (definition of reviewable contract) and Paragraph 56 (meaning of reviewable opportunity) together with the corresponding Example 13 of the guide as at 19 March 2015 were removed.

[GST Industry Guide on Export \(as at 12 August 2016\).](#)

Paragraph 9 was inserted to include additional conditions for the claim of input tax relating to exported goods. Please take note of the new requirement to endorse a statement – “A claim for input tax under the GST Act 2014 will be made”, in the Sistem Maklumat Kastam (SMK) in respect of the export.

Answer (A8) to Frequently Asked Question No. 8 (Q8) was also amended in line with the above requirement, by including two more export documents i.e. the *Export Declaration (Form K2/K8) with endorsement on Remarks column in SMK* and the *Customs Official Receipt (COR)*, that must be kept for a period of 7 years.

[GST Industry Guide on Gaming \(as at 12 August 2016\).](#)

The amendment was made to the Answer (A6) to Frequently Asked Question No. 6 (Q6) by substituting the words “gaming operator” with the words “casino operator”.

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