



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

**GUIDE
ON
TRAVEL INDUSTRY**

Publication

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Disclaimer

This information is intended to provide a general understanding of the relevant treatment under Goods and Services Tax and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

CONTENTS

INTRODUCTION	1
Overview of Goods and Services Tax (GST).....	1
OVERVIEW OF THE TRAVEL INDUSTRY	1
Supply of Goods and Services under the travel industry	1
Tourism activities.....	2
Scope of Travel Industry.....	3
GST IMPACT ON THE TRAVEL INDUSTRY	3
Taxable Supplies.....	3
Tour Packages	4
Travel agency services.....	7
Transport services.....	8
Tour operator.....	9
Hire of Vehicles in Malaysia	10
Cruises	10
Other Related Travel Industry Issues	10
FREQUENTLY ASKED QUESTIONS	13
INQUIRY	21
FURTHER ASSISTANCE AND INFORMATION ON GST	21
AMENDMENTS	22

INTRODUCTION

1. This Industry Guide is prepared to assist you in understanding the Goods and Services Tax and its implications on the Travel Industry.

Overview of Goods and Services Tax (GST)

2. Goods and Services Tax (GST) is a multi-stage tax on domestic consumption. GST is charged on all taxable supplies of goods and services in Malaysia, except those specifically exempted. GST is also charged on importation of goods and services into Malaysia.

3. Payment of tax is made in stages by the intermediaries in the production and distribution process. Although the tax would be paid throughout the production and distribution chain, only the value added at each stage is taxed thus avoiding double taxation.

4. In Malaysia, a person who is registered under the Goods and Services Tax Act 2014 is known as a “registered person”. A registered person is required to charge GST (output tax) on his taxable supply of goods and services made to his customers. He is allowed to claim back any GST incurred on his purchases (input tax) which are inputs to his business. Therefore, the tax itself is not a cost to the intermediaries and does not appear as an expense item in their financial statements.

OVERVIEW OF THE TRAVEL INDUSTRY

Supply of Goods and Services under the travel industry

5. The travel industry involves the supply of goods and services such as:-
- (a) packages
 - (b) transportation
 - (c) accommodation
 - (d) hire and drive

- (e) meals
- (f) entry to exhibitions, entertainment venues, etc.
- (g) hospitality (spas and resort);
- (h) travel agency services; and
- (i) other similar travel services other than air transport.

6. Acquisitions of goods and services to provide the travel services under the travel industry are classified as inputs while the supply of services in the travel industry are outputs for the industry players.

Tourism activities

7. Tourism activities is the travel for recreational, leisure, family or business purposes, usually intended for a limited duration. Tourism can be domestic or international, and international tourism. Tourism activities in Malaysia are as follows:-

- (a) Sports and Recreation Tourism
- (b) Cruise Tourism
- (c) Eco-tourism
- (d) Agro-tourism and home stay program
- (e) Leisure Tourism
- (f) Cultural and Heritage Tourism
- (g) Education, Student and Health Tourism
- (h) Meetings, Incentives, Conventions and Exhibition Tourism
- (i) Theme Parks (Genting Theme Park, Sunway Lagoon, Mines Wonderland, Bukit Merah Laketown Waterpark and A'Famosa Water World); and Putrajaya Federal Territory.

Scope of Travel Industry

8. Scope of the travel industry covered in this guide are as follows:-
- (a) Travel Agents
 - (i) Agent acting on its own name
 - (ii) Agent acting on behalf of principal who is a taxable person.
 - (b) Tour Operators
 - (i) Ticketing;
 - (ii) Inbound Tours (Domestic tour); and
 - (iii) Outbound Tours (International tour).
 - (c) Tourist Guides
 - (d) Hotel Operators
 - (e) Transport Providers
 - (i) Air Transport
 - (ii) Land Transport
 - (iii) Sea Transport
 - (f) Ground Operator; and
 - (g) Retailers.

GST IMPACT ON THE TRAVEL INDUSTRY

Taxable Supplies

9. The taxable supplies for the travel industry are as follows:

- (a) Tour package; inbound tour (domestic tour) outbound tour (international tour)
- (b) Agency services
- (c) Transportation services (Sea, Land and Air Transport)

10. Some of the related taxable supplies in the Travel Industry which are subject to GST are as follows:-

- (d) Hotel Accommodation;
- (e) Transportation/ hire of vehicles in Malaysia/car hire;
- (f) Tour package;
- (g) Restaurant meals and dining places;
- (h) Tickets for entry to exhibitions, entertainment venues;
- (i) Hospitality (spas and resort);
- (j) Agency commission;
- (k) Booking Fees;
- (l) Tourist Guide;
- (m) Tour Deposit;
- (n) Amendment Charges for Inbound Tour Package and Domestic Air Ticket.
- (o) Travel Insurance;
- (p) Visa Service Fees; and
- (q) Other related tourism services.

Tour Packages

11. Air Ticketing service fee;

- (a) Profit mark-up/service fee charged for domestic flight is subject to GST at a standard rate.
- (b) Profit mark-up/service fee charged for international flight is subject to GST at zero rate (if it is charged as a package). If any service fee charged separately is subject to GST at standard rate. Any commission received from airline is subject to GST at standard rate.

12. Inbound Tour;

- (a) Inbound tours may be arranged and sold by Local Travel Agents (LTAs) or by Foreign Travel Agents (FTAs) engaged by the LTAs to do so for a commission.
- (b) Inbounds tours services is a taxable supply and subject to GST at a standard rate. Input tax incurred for acquisitions to provide inbound tour services is claimable.
- (c) An example of an inbound tour package is as follows:-

Example 1:

SUPPLIES	RM
<i>Accommodation</i>	<i>350.00</i>
<i>Transport (Excursion Bus)</i>	<i>100.00</i>
<i>Tourist Guide services</i>	<i>300.00</i>
<i>Restaurant Meals</i>	<i>120.00</i>
<i>Admission Fee to Theme park</i>	<i>50.00</i>
<i>Travel Insurance</i>	<i>30.00</i>
<i>Hire and Drive Car</i>	<i>200.00</i>
<i>Cruise trip</i>	<i>350.00</i>
<i>Service fee</i>	<i>80.00</i>

Total Cost	1,580.00
GST 6%	94.80
Price of package tour	1,674.80

In Example 1, GST is charged on the sale or arranging of inbound tours, irrespective of who are the recipient of those services (local or foreign tourists), the supply is subject to GST.

- (d) Commission received by LTA from hotels for sales of hotel rooms to be standard rated.
- (e) LTA assisting another LTA to sell inbound tour package, receives commission from the agent acting as principal. The commission received to be standard rated.
- (f) FTA sells inbound tour package on behalf of LTA and receives commission from LTA. The commission paid by LTA will be subject to imported services (reverse charge mechanism).
- (g) Service fees charged by Air Ticketing Agent for domestic flight to be standard rated.

13. Outbound Tour;

- (a) Sale of outbound tour package (including haj / umrah) is a zero rated supply.
- (b) Any service fee or commission charged by the LTA to another LTA for arranging outbound tour is a standard rated supply.
- (c) An LTA assisting a FTA to sell outbound tour package for a commission. The commission charged by the LTA is subject to GST at zero rate.
- (d) LTAs can claim input taxes incurred for making the taxable supplies.
- (e) Based on the following example, the GST treatment for the supply of an outbound tour by an LTA:

Foreign Tour Package Value	RM 1,500.00
Malaysian Airport Tax	RM 100.00
Total value of package	RM 1,600.00

The sale of the outbound tour valued at RM1,500 is zero rated. Malaysian airport tax of RM100 is standard rated.

14. Tour in the Designated Area (DA)

- (f) Optional tours in Malaysia offered by LTA to be consumed or enjoyed in Malaysia are subject to GST at a standard rate. However, tour consumed in the DA e.g. Tioman Island Tour is not subject to GST.
- (g) Tour operators providing tours within DA is not subject to GST. However, tour operators providing tours outside the DA will be standard rated. If the value of such services exceeds RM500,000 the tour operators operating within the DA has to be registered.

Travel agency services

15. A travel agency that is providing agency services and have exceeded the prescribed threshold is required to be a registered person for GST and subsequently charge GST on their supplies. For further information on registration, please refer to the GST Guide on Registration.

16. Travel agent acting on its own name (act as a principal)

- (a) Supply is treated as normal supply by agent.
- (b) Input tax can be claimed by the agent.
- (c) Agent to account for output tax if reached the prescribed threshold.

17. Travel agent acting as an agent on behalf of a principal who is a taxable person;

- (d) Principal allowed to claim input tax and account for output tax.

- (e) Agent can claim input tax on his services and account output tax on his commission if he is a GST registered person.

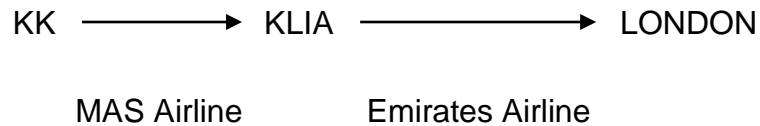
Transport services

18. GST treatment on transportation services are as follows:

- (a) The services of a transport business i.e. the transport of passengers in a bus other than a chartered bus and taxis, are exempt from GST if the services are rendered to fare paying passengers by road or railway and the business operates the vehicles themselves. Where a person lets a vehicle to another person to render transport services i.e. hire and drive vehicle, the letting of the vehicle is subject to GST.
- (b) The transport of passengers from Malaysia to a destination outside Malaysia is zero-rated. Also where passengers are transported by local air as part of an international flight, this service will be zero-rated e.g. a connecting flight between Penang and KLIA en-route to New York, will be zero rated if the supply made by airline

19. GST treatment on air transportation are as follows:

- (c) International air transportation including related services that are supplied by establishment in the respective transport modes such as MAS, Air Asia, will be zero rated.
- (d) Domestic leg, if it is part of the international carriage and provided by the same supplier (under the code sharing) is to be zero rated.
- (e) Domestic leg, if it is part of the International carriage and provided by 2 different supplier (under the code sharing) is subject to GST at zero rate. For example, MAS Airlines issues a flight ticket from KK to KLIA to LONDON under the code sharing with Emirates Airlines.



(TICKETS ISSUED BY MAS AIRLINES FOR LOCAL AND INTERNATIONAL)

- (f) Domestic air passenger transport including helicopter services will be standard rated.
 - (i) Profit mark-up/service fee for domestic flight to be standard rated.
 - (ii) Profit mark-up/service fee for international flight to be zero rated.

20. GST treatment on land transportation are as follows:

- (g) Transportation of passengers by land or rail licensed under Land Public Transport Commission (SPAD) to be exempted (such as services by Rapid KL, KTM, LRT, ERL and MONORAIL);
- (h) Taxi to be exempted;
- (i) Excursion bus for domestic tour to be standard rated;
- (j) Limousine and airport taxi to be exempted;
- (k) Hire and drive car to be standard rated.

21. GST treatment on sea transportation are as follows:

- (l) Transportation of passengers by ships, boats and ferries is an exempt supply.

Tour operator

22. A tour operator must keep accurate records to establish which part of the package relates to exempt supplies (travel in Malaysia), zero rated supplies (travel to a place outside Malaysia) and taxable supplies (hire and drive cars, chartered buses and hotel accommodation). The transport services by a tour operator using a chartered bus will be taxable irrespective of whether a fixed fee is charged for the tour or a separate fee is charged for the transport service.

Hire of Vehicles in Malaysia

23. The supply of hired self-driven vehicle is a taxable supply and subject to GST at standard rate.

Cruises

24. Cruises to nowhere are subject to GST at standard rate. Cruise packages that include docking or stop over at one or more ports outside Malaysia are subject to GST at zero rate. Cruises around Malaysian waters and cruises in International waters which do not dock at any port outside Malaysia are subject to GST at standard rate.

Other Related Travel Industry Issues

25. Deposit / Booking Fee;

- (a) Any deposit/booking fee is charged as a part payment for a taxable supply, it is subject to GST at standard rate.
- (b) Any deposits/booking fee that are subsequently forfeited by the supplier is treated as not a supply.

26. The booking of an accommodation in a hotel and a flight ticket in Malaysia are taxable supplies subject to GST at standard rate. If the booking fees incurred for booking a hotel located outside Malaysia, the booking fees (if considered as part payment for the supply of accommodation) is zero rated as it relates to services to be consumed outside Malaysia.

27. Any deposit paid for booking of an accommodation in Malaysia is considered as part of payment and subject to GST at standard rate. Any deposit received by hotels is recognise as a revenue and the money can be use for business purpose. Accommodation industry must issue a tax invoice for any deposit received from customers.

28. Cancellation Fees;

- (a) All cancellation fees are subject to GST at standard rate;

- (b) Credit note is allowed to be issued for cancellation of air ticket or tour package and GST must be adjusted accordingly.
29. Any amendment charges are subject to GST at standard rate for inbound tour package and domestic air tickets. Amendment charges for outbound tour package and international air ticket are subject to GST at zero rate.
30. Arranging for visa and visa fees; (the service or administrative fees imposed) is subject to GST at standard rate.
31. Malaysia airport tax is subject to GST at standard rate and international airport tax is out of scope.
32. Any fuel surcharge incurred by any airlines subject to GST for domestic flight and international flight will be subject to GST at zero rate.
33. Travel Insurance;
- (a) Supply of travel services for an outbound tour is a zero rated supply and the premium charged is not subject to GST.
 - (b) Supply of travel insurance services for an inbound tour is a standard rated supply and the premium charged is subject to GST at standard rate.
 - (c) The arranging of travel insurance for inbound or outbound tour is a standard rated supply and the commission charged for such a supply is subject to GST at standard rate.
34. Transaction fees imposed by the regulators of the Travel Industry are not subject to GST.
- (a) Issuances of licenses and permit by Ministry of Tourism / Ministry
 - (i) travel agency
 - (ii) tourist guide
 - (iii) excursion bus/hire and drive car

- (iv) training institution
 - (v) Fair Price Shop.
- (b) Regulatory and enforcement functions by Malaysia Tourism Promotion Board.

35. The issuance of travelers' cheques is an exempt supply. However, if a commission or service fee charged for such issuance is subject to GST at standard rate.

FREQUENTLY ASKED QUESTIONS

General on Travel Industry

Q1. Are the service fees charged for the sale of airline tickets issued by IATA (International Air Transport Association) accredited agents subject to GST?

A1. Service fees charged for the sale of air tickets is subject to GST at standard rate for inbound and zero rate for the outbound air tickets. (if the sale of air ticket is in 1 lump sum). If any service fee charged separately from sale of international air tickets is subject to GST at standard rate.

Q2. I am a travel agent who deals with supplies related to the travel industry. What is my taxable turnover?

A2. A travel agent who makes taxable supplies in the travel industry is required to be registered. Hence, you are required to be a registered person if your annual taxable turnover exceeds RM500,000.

Your taxable turnover would comprise of zero rated and standard rated supplies which includes:

- (a) Where you act on behalf of a principal, your taxable turnover for providing agency services for a consideration in the form of a commission that you earn;
- (b) Where you act in your own name, your taxable turnover will be the commission that you earn as an agent and the value of other taxable supplies which you supply in your name.

Q3. What are zero rated supplies in the travel industry in Malaysia?

A3. Zero rated supplies in the travel industry are related to services consumed or enjoyed overseas, such as:

- (a) International transportation including the arranging of international transportation of passengers and goods;
- (b) Services wholly performed overseas; and
- (c) Services supplied to a person who do not belong in Malaysia and the person is not in Malaysia when the services are performed. It must also benefit a person outside of Malaysia.

Ticketing

Q4. Are sales of domestic or international air tickets subject to GST?

A4. The GST implication on the sale of air tickets for domestic or international flights are as follows:

- (a) Sale of domestic air tickets are subject to GST at standard rate;
- (b) Sale of International air tickets are subject to GST at zero rate and this will include International transportation of passengers;
 - (i) from a place outside Malaysia to another place outside Malaysia (means from any place in the other country to the first entry point in Malaysia);
 - (ii) from a place in Malaysia to a place outside Malaysia (means from the last exit point in Malaysia to any place in other country); or
 - (iii) from a place outside Malaysia to a place in Malaysia.

These GST treatments are applicable to all modes of transport (air, sea or road).

Q5. Can my client (tourists) claim a refund of the GST amount he has paid as he did not utilize his non-refundable ticket after purchasing it?

A5. Tourist did not utilize his non-refundable ticket after purchasing it:

- (a) GST will not be refunded to the client after they have purchased a non-refundable ticket. A sale of ticket for passenger transport is the sale of a

right to utilize that particular transportation, such as the right to a seat on a plane, ship etc. Where the recipient of the supply (the intending passenger) does not take up the transportation for whatever reason, his right to travel on the flight, ship, etc. has not been changed or taken away from him.

- (a) There has not been any adjustment on the event for GST purposes. The supplier is still liable to account for GST on the supply of the ticket.

Q6. What is the GST treatment on purchase of domestic flight tickets from an airline that cannot supply the transportation and there is no prospect that the tickets will be honored by the airline or any other airline?

A6. In cases where the purchaser is an individual consumer:

- (a) Airline customers who have paid for domestic flights which are subsequently cancelled, can seek refund of the ticket price, from the relevant airline or credit card supplier. The GST is inclusive in the final price charged by the airline for the supply of flight, and if the supply is not made, it is contractual matter between the airline and the customer.
- (b) Any refund made to the customer will be inclusive of GST.

Travel Agents Commission

Q7. As a travel agent, is my turnover based on my total ticket sales, or my commission?

A7. Annual turnover is based on the value of all taxable supplies you have made in relation to your business. As a travel agent selling on commission only, your taxable turnover will be based on the value of the commission received annually.

Q8. When an airline ticket is purchased by a travel agent using a customer's credit card, the travel agent sends the credit card number to the airline. The airline then processes the credit card transaction for a payment. Can the travel agent issue a tax invoice or does the invoice need to be issued by the airline company?

A8. In this scenario, the airline is selling the ticket directly to the passenger as the passenger pays the airline directly. Therefore, the airline is the principal and the airline should issue the tax invoice.

Q9. When an airline ticket is purchased by the tour agent using a credit card of the tour agent (eg. corporate credit card or director's card on behalf of the tour company), and subsequently the tour agent sells the ticket to the passenger, who should issue a tax invoice?

A9. In this scenario, there are two separate sales transactions: the airline selling to the tour agent; and the tour agent selling to the passenger. The airline should issue a tax invoice to the tour agent for sale of air ticket to the tour agent. In turn, the tour agent is making a sale of air ticket (with a profit mark-up) to the passenger. Accordingly, the tour agent is acting as a principal and should issue a tax invoice for the sale of the air ticket by the tour agent to the passenger.

Outbound Tour

Q10. I am operating a travel agency business that markets overseas land/ground tour package on behalf of an FTA. Do I need to charge GST on the commission charged to the FTA and on the sale of the overseas land/ground tour package to the traveler?

A10. The sale of the outbound package and the agency services are not subject to GST.

Q11. I have booked an outbound tour package to London through AA Travel and Tours. The package includes a pickup from my house to the airport and an onward journey to London. Is the package subject to GST?

A11. The package is a zero rated supply but the pickup from house to airport is subject to GST at a standard rate because the supply is made by a different supplier.

(If the pickup services from house to airport is included in the outbound tour package, it will be zero rated. If the pickup services charged separately by travel agent, it is subject to GST at a standard rate.)

Q12. Are organized day trips by rail from Malaysia to Bangkok subject to GST?

A12. The organized day trips are not subject to GST and any commission charged by the LTA to the railway authorities in Malaysia are subject to GST at a standard rate.

Inbound Tour

Q13. If an FTA sells an inbound tour package on behalf of LTA, is GST chargeable on the tour package sold or commission charged by the FTA?

A13. The inbound tour package sold and the commission charged by the LTA is subject to GST. The LTA has to account for the GST using the reverse charge mechanism.

Q14. How do I calculate GST on regional packaged tours that I provide (covering Malaysia and neighbouring countries) to a tourist?

A14. Travel products which are to be consumed or enjoyed in Malaysia are subject to GST. Outbound packaged tours are zero rated supplies as it is to be consumed or enjoyed overseas.

Example 2:

Rates for the provision of a regional tour package (exclusive of GST):

Tour	Charges (RM)	GST (RM)
<i>2 days, 1 night in Malaysia</i>	<i>800.00</i>	<i>48.00</i>
<i>3 days, 2 nights in Singapore</i>	<i>1,200.00</i>	<i>NIL</i>
<i>2 days, 1 night in Bangkok</i>	<i>1,500.00</i>	<i>NIL</i>
	<i>3,500.00</i>	<i>48.00</i>
<i>Total charges to tourist</i>		<i>3,548.00</i>

Time of supply

Q15. If I am a LTA or tour operator who works on commission basis. When is my time of supply to account for tax on the tour services that I render?

A15. Your time of supply is the earliest of the following:

- (a) Your services are fully performed
- (b) You issue a tax invoice issued to your principal or customers, or
- (c) You received payment for your services.

However, if a tax invoice is issued within 21 days after (a), then your time of supply is the date of the issuance of the tax invoice.

Q16. As a travel agent I often make supplies on behalf of my principal. Who is accountable for GST on the supplies made?

A16. You must account for GST if you provide your services to hotels, airline companies etc., in your own name. However, if you are making these supplies on behalf of your principal, then your principal is accountable for the GST imposed and entitled to claim input tax credit on the purchases you made on his behalf. You may seek a disbursement from your principal for the purchases you made in his name.

Tax Invoice

Q17. As a LTA, am I required to issue tax invoices to all my customers?

A17. Yes, you are required to do so if you are a registered person. However, if you make zero rated supplies, you may not have to issue a tax invoice subject to an approval by the Director General of Customs.

Heritage Charge and Tourism Tax

Q18. I am a Singaporean. I booked a room for a three nights stay at a hotel in Melaka through online booking. I was charged RM910.50 which includes room charge, heritage charge and tourism tax. Is heritage charge and tourism tax subject to GST?

A18. Heritage charge and tourism tax are not subject to GST.

Transitional issues

Q19. What is the GST treatment on sale of air ticket or tour package before 1.4.2015 but supplied on or after 1.4.2015?

A19. The sale price is deemed inclusive of GST and the supplier of such services has to account for GST in his first taxable period if he is registered for GST.

Q20. What is the GST treatment on sale of air ticket or tour package sold on 30 March 2015 and there was a cancellation on 5 May 2015?

A20. The GST registered supplier may raise a credit note for the supply and make adjustments to his output tax in his return for the taxable period the credit note was raised.

Q21. What is the GST treatment on the collections made by a vending machine operator if he removes the coins on 5 April 2015 from the machine?

A21. The removal of the collections is not be subject to GST. However, any subsequent removal will be deemed inclusive of tax.

Miscellaneous

Q22. If I provide free bus transport to and from the airport to my customers, do I need not account for GST on the service provided?

A22. If you supply free services to your customers, it is treated as if you have not made a supply for GST purposes and do not have to account for GST.

Q23. Do I have to charge GST on cash advances?

A23. The provision of cash advances is an exempt supply and not subject to GST.

Q24. What is the GST treatment on travel package booked using frequent flyer points?

A24. **GST treatment on travel package booked using frequent flyer points:**

- (a) The whole tour package is subject to GST.
- (b) The redemption of frequent flyer point is not subject to GST.

Example 3:

<i>Tour package cost</i>	<i>RM</i>	<i>2,000.00</i>
<i>GST @ 6%</i>	<i>RM</i>	<i>120.00</i>
<i>Redemption flyer point value</i>	<i>RM</i>	<i>1,000.00</i>
<i>Balance (inclusive of GST)</i>	<i>RM</i>	<i>1,120.00</i>

Q25. Is the flight from Kota Kinabalu to KLIA to Amsterdam (supplied by MAS under “code sharing’ with KLM) fully eligible for zero rating. i.e. allowed to zero rate the domestic leg as well as international portion? (The ticket is supplied by MAS).

A25. Yes, the domestic leg can be zero rated because it is under “code sharing” with KLM.

INQUIRY

1. For any inquiries for this guide please contact:

Sector IV

GST Division

Royal Malaysian Customs Department

Level 3 – 7, Block A, Menara Tulus,

No. 22, Persiaran Perdana, Presint 3,

62100 Putrajaya.

Email: gstsector4@customs.gov.my.

FURTHER ASSISTANCE AND INFORMATION ON GST

2. Further information on GST can be obtained from :

(a) GST website : www.gst.customs.gov.my

(b) Customs Call Center :

- Tel: 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- E-mail: ccc@customs.gov.my

AMENDMENTS

No	Date	Heading/ Sub – heading/ Paragraph	Description
1	14.4.2016	Paragraph 19(e)	New update
2.	17.10.2017	Question 18	New update