

Monthly Tax Update

-September 2018-

Highlights:

Income Tax

1.0 Public Ruling
No. 03/2018

2.0 Public Ruling
No. 04/2018,
05/2018 and
06/2018

3.0 Public Ruling
No. 12/2017

Sales and Service

Tax

4.0 Service Tax
Regulation

5.0 General
Guides

6.0 Industry
Guides

7.0 Specific
Guides

INCOME TAX

1.0 Public Ruling No. 03/2018

On 12 September 2018, Inland Revenue Board Malaysia (IRBM) issued *Public Ruling on Qualifying Expenditure And Computation Of Industrial Building Allowances*.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/PR_03_2018.pdf

2.0 Public Ruling No. 04/2018, 05/2018 and 06/2018

On 13 September 2018, IRBM issued the following:

(i) *Public Ruling No. 04/2018* on Taxation Of A Resident Individual Part I - Gifts Or Contributions And Allowable Deductions.

For more information, please refer to the link below:

http://lampiran2.hasil.gov.my/pdf/pdfam/PR_04_2018.pdf

(ii) *Public Ruling No. 05/2018* on Taxation Of A Resident Individual Part II - Computation Of Total Income And Chargeable Income.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/PR_05_2018.pdf

(iii) *Public Ruling No. 06/2018* on Taxation Of A Resident Individual Part III - Computation Of Income Tax And Tax Payable.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/PR_06_2018.pdf

These Public Rulings replace (Public Ruling No. 1/2005) dated 05 February 2005, (Public Ruling No. 2/2005) dated 06 June 2005, (Addendum to Public Ruling No. 2/2005) dated 06 July 2006 and (Second Addendum to Public Ruling No. 2/2005) dated 03 January 2008. These new Public Rulings must be read together.

3.0 Public Ruling No. 12/2017

On 25 September 2018, IRBM amended *Public Ruling on Appeal Against An Assessment And Application For Relief*.

For more information, please refer to the link below:

http://lampiran1.hasil.gov.my/pdf/pdfam/PR_12_2017_and_25092018.pdf

SALES AND SERVICE TAX

4.0 **Service Tax Regulation**

On 06 September 2018, the Minister of Finance issued *Service Tax (Amendment) Regulations 2018* [P.U. (A) 231].

For more information, please refer to the link below:

[https://mysst.customs.gov.my/assets/document/Service%20Tax%20Regulation Ammend 06092018.pdf](https://mysst.customs.gov.my/assets/document/Service%20Tax%20Regulation%20Ammend%2006092018.pdf)

5.0 **General Guides**

- (i) On 07 September 2018, Royal Malaysian Customs Department (RMCD) issued *Guide On Sales Tax Rates For Various Goods*.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/V4.0%20Guide%20On%20Sales%20Tax%20Rates%20%20for%20Various%20Goods_07.09.pdf

- (ii) The *General Guide for Service Tax* as at 30 August 2018 is withdrawn and replaced by the *General Guide for Service Tax* revised as at 07 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1.%20General%20Guide%20Service%20Tax_07092018-v3.pdf

- (iii) The *Sales Tax General Guide* at 07 September 2018 is withdrawn and replaced by the *Sales Tax General Guide* revised as at 25 September 2018.

For more information, please refer to the link below:

[https://mysst.customs.gov.my/assets/document/General%20Guides/GeneralGuide SalesTax_25092018-V3.pdf](https://mysst.customs.gov.my/assets/document/General%20Guides/GeneralGuide_SalesTax_25092018-V3.pdf)

6.0 **Industry Guides**

- (i) The *Guide on Betting and Gaming* at 30 August 2018 is withdrawn and replaced by the *Guide on Betting and Gaming* revised as at 04 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1_Guide_on_Betting&Gaming_05092018.pdf

- (ii) The *Guide on Professional Services* at 30 August 2018 is withdrawn and replaced by the *Guide on Professional Services* revised as at 04 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1.%20Guide_on_ProfessionalServices_05092018.pdf

- (iii) The *Guide on Accommodation* at 25 August 2018 is withdrawn and replaced by the *Guide on Accommodation* revised as at 07 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1.%20Guide%20on%20Accommodation_07092018-v2.pdf

- (iv) The *Guide on Domestic Flight* at 21 August 2018 is withdrawn and replaced by the *Guide on Domestic Flight* revised as at 09 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1.%20Guide%20on%20Domestic%20Flight_09092018-v2.pdf

- (v) The *Guide on Information Technology Services* at 26 August 2018 is withdrawn and replaced by the *Guide on Information Technology Services* revised as at 09 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1.%20Guide%20on%20IT%20Services_09092018-v3.pdf

- (vi) The *Guide on Insurance and Takaful* at 23 August 2018 is withdrawn and replaced by the *Guide on Insurance and Takaful* revised as at 19 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/Industry%20Guides/Guide_Insurance_Takaful_19092018.pdf

7.0 Specific Guides

- (i) The *Guide on Transitional Rules* at 30 August 2018 is withdrawn and replaced by the *Guide on Transitional Rules* revised as at 05 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/1.%20Guide_Transitional%20Guide_05092018.pdf

- (ii) The *Guide on Sales Tax Return & Payment* at 04 September 2018 is withdrawn and replaced by the *Guide on Sales Tax Return & Payment* revised as at 29 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/Specific%20Guides/1.%20Guide%20Sales%20Tax%20Return%20and%20Payment_29092018.pdf

- (iii) The *Guide on Service Tax Return & Payment* at 04 September 2018 is withdrawn and replaced by the *Guide on Service Tax Return & Payment* revised as at 29 September 2018.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/Specific%20Guides/1.%20Guide%20Service%20Tax%20Return%20and%20Payment_29092018.pdf



(iv) On 29 September 2018, RMCD issued *Guidelines: SST-02 Returns (Manual Submission)*.

For more information, please refer to the link below:

https://mysst.customs.gov.my/assets/document/Specific%20Guides/3.%20AppendixII-Return%20SST-02%20Guidelines_29092018.pdf

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