



Indirect Tax Alert

Release of the Sales and Service Tax Framework

The Finance Minister, Lim Guan Eng had announced in a speech conducted on 16 July 2018 that from 1 September 2018, a Sales Tax of 10% would apply on prescribed goods and a Service Tax of 6% would apply on prescribed services.

A copy of the framework for the soon to be reintroduced Sales Tax and Service Tax ("SST") has been made available on the Royal Malaysian Customs Department ("RMCD") GST Portal today. You can access the framework at the following links:

1. [Sales Tax FAQ \(English\)](#)
2. [Sales Tax FAQ \(BM\)](#)

3. [Service Tax FAQ \(English\)](#)
4. [Service Tax FAQ \(BM\)](#)
5. [Proposed Goods Exempted from Sales Tax](#)
6. [Proposed Service Tax Implementation Model](#)
7. [Proposed Sales Tax Implementation Model](#)

The framework is being released in lieu of a Bill which is expected to be brought before Parliament in August 2018 and accompanied by a Bill to abolish the GST.

We will be providing our analysis and thoughts on the SST framework in a further alert that will be issued later this week.

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Best regards,

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