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**GST Chat**

Keeping you up to date on the latest news in the  
Indirect Tax world

*May 2018*

# Issue 5.2018

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**Key takeaways:**

1. [Transition to SST](#)

## Greetings from Deloitte Malaysia's Indirect Tax team

Greetings dear readers and welcome to the May edition of the GST Chat.

It has been an eventful month to say the least, starting off with a historic election outcome, followed by the announcement that GST would be abolished and replaced with the sales tax and service tax ("SST") that preceded it.

As an initial step, the new Government has reduced the standard rate of GST to 0% with an effective date of 1 June 2018. We understand that the SST is likely to be implemented from 1 August 2018.

The likely impacts of these changes have been analysed and shared with you through our various alerts and briefings over the past few weeks. For your benefit, we have reproduced the links to these alerts and updates below.

We will continue to keep you updated as things develop in these interesting times.

Best regards,

Tan Eng Yew  
**Indirect Tax Country Leader**



## 1. Transition to SST

The following Orders were released:

The [amendment order](#), which reduces the standard GST rate from 6% to 0%.

1. [GST \(Application to Government\) \(Revocation\) Order 2018](#)
2. [GST \(Imposition of tax for supplies in respect of free zones\) \(Revocation\) Order 2018](#)
3. [GST \(Imposition of tax for supplies in respect of Designated Area\) \(Revocation\) Order 2018](#)
4. [GST \(Relief\) \(Revocation\) Order 2018](#)
5. [GST \(Zero-rated\) supply \(Revocation\) Order 2018](#)

The Deloitte Alert with our views on the above Orders can be found [here](#). We have also included a link [here](#) to our webcast in which we discussed these changes in greater detail.

The Royal Malaysian Customs Department (RMCD) has been consistently updating their FAQ which has been released on 17, 22, 24 and 25 May 2018. You may access the latest FAQ (25 May 2018) [here](#). You may also read our analysis on the FAQ published on 22 May 2018 [here](#). Our analysis on the latest FAQ's will be released soon.

### Brought to you by:



**Ahmad Amiruddin  
Ridha Allah**  
*Manager*  
KL Office



**Wendy Wong**  
*Assistant Manager*  
KL Office

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## Contact us – Our GST Team



**Tan Eng Yew**  
**Indirect Tax**  
**Country Leader**  
[etan@deloitte.com](mailto:etan@deloitte.com)  
+603 7610 8870



**Senthuran Elalingam**  
**GST Financial Services**  
**Industry (FSI) Leader**  
[selalingam@deloitte.com](mailto:selalingam@deloitte.com)  
+603 7610 8879



**Wong Poh Geng**  
**Director**  
[powong@deloitte.com](mailto:powong@deloitte.com)  
+603 7610 8834



**Chandran TS Ramasamy**  
**Director**  
[ctsramasamy@deloitte.com](mailto:ctsramasamy@deloitte.com)  
+603 7610 8873



**Larry James Sta Maria**  
**Director**  
[lstamaria@deloitte.com](mailto:lstamaria@deloitte.com)  
+603 7610 8636



**Irene Lee**  
**Associate Director**  
[irlee@deloitte.com](mailto:irlee@deloitte.com)  
+603 7610 8825



**Nicholas Lee**  
**Senior Manager**  
[nichlee@deloitte.com](mailto:nichlee@deloitte.com)  
+603 7610 8361



**Wendy Chin**  
**Senior Manager**  
[wechin@deloitte.com](mailto:wechin@deloitte.com)  
+603 7610 8163

Name	Email address	Telephone
<b>Leong Wan Chi</b> Manager	wanleong@deloitte.com	+603 7610 8549
<b>Ahmad Amiruddin Ridha Allah</b> Manager	aamiruddin@deloitte.com	+603 7610 7971
<b>Eliza Azreen Kamaruddin</b> Manager	eazreen@deloitte.com	+603 7610 7271
<b>Naresh Srinivasan</b> Assistant Manager	nasrinivasan@deloitte.com	+603 7610 7862
<b>Atika Hartini Suharto</b> Assistant Manager	asuharto@deloitte.com	+603 7610 7986
<b>Emeline Tong</b> Assistant Manager	emtong@deloitte.com	+603 7610 8733
<b>Wendy Grace Wong</b> Assistant Manager	wendygwong@deloitte.com	+603 7610 8795

## Other offices

Name	Email address	Telephone
<b>Susie Tan</b> Johor Bahru and Melaka	susietan@deloitte.com	+607 222 5988
<b>Everlyn Lee</b> Penang	evelee@deloitte.com	+604 218 9913
<b>Lam Weng Keat</b> Ipoh	welam@deloitte.com	+605 253 4828
<b>Philip Lim</b> Kuching and Kota Kinabalu	suslim@deloitte.com	+608 246 3311

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