



## Indirect Tax Alert

### Tabling of the Sales Tax and Services Tax Bills and the Repeal of GST

The legislative bills to repeal the Malaysian GST and reintroduce the Sales Tax and Service Tax ("SST") were introduced before the Malaysian House of Representatives or "Dewan Rakyat" for its first reading before Parliament.

Links to the published copies of these bills are listed below for your easy reference:

- [Customs \(Amendment\) Act 2018](#)
- [Free Zones \(Amendment\) Act 2018](#)
- [Goods and Services Tax \(Repeal\) Act 2018](#)
- [Sales Tax Act 2018](#)
- [Service Tax Act 2018](#)

The bills will be debated by Parliament next week during the second reading.

We will be providing our analysis and thoughts on the bills in a further alert. However, our initial observations are that there a number of differences between the proposed legislation and the previously enacted versions of the Sales Tax and Services Tax.

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