



**Majlis Peguam  
Bar Council Malaysia**

[www.malaysianbar.org.my](http://www.malaysianbar.org.my)

15 Leboh Pasar Besar  
50050 Kuala Lumpur, Malaysia  
Tel : +603-2050 2050  
Fax : +603-2026 1313, 2034 2825, 2072 5818  
Email : [council@malaysianbar.org.my](mailto:council@malaysianbar.org.my)

**Circular No 137/2018  
Dated 31 May 2018**

To Members of the Malaysian Bar

**Rate of Goods and Services Tax to Become Zero Per Cent**

As you may be aware, the Prime Minister of Malaysia, Tun Dr Mahathir Mohamad, issued P.U. (A) 118/2018 entitled “Goods and Services Tax (Rate of Tax) (Amendment) Order 2018” dated 16 May 2018, which specifies that the rate of the Goods and Services Tax (“GST”) will be amended from 6% to 0% with effect from 1 June 2018. A copy of P.U. (A) 118/2018 is attached for your reference.

Also attached are copies of the following orders, also dated 16 May 2018, from the Federal Government Gazette:

- (1) P.U. (A) 119/2018: Goods and Services Tax (Zero-Rated Supply) (Revocation) Order 2018;
- (2) P.U. (A) 120/2018: Goods and Services Tax (Relief) (Revocation) Order 2018;
- (3) P.U. (A) 121/2018: Goods and Services Tax (Imposition of Tax for Supplies in Respect of Free Zones) (Revocation) Order 2018;
- (4) P.U. (A) 122/2018: Goods and Services Tax (Application to Government) (Revocation) Order 2018; and
- (5) P.U. (A) 123/2018: Goods and Services Tax (Imposition of Tax for Supplies in Respect of Designated Areas) (Revocation) Order 2018.

Members are advised to take note of the statutory rules in respect of “time of supply”, as GST may, in certain instances, still need to be included in tax invoices issued after 1 June 2018. For example, all billings after 1 June 2018 that include or relate to any taxable supplies made prior to 1 June 2018 will still attract GST and thus require tax invoices.

Please consult your tax adviser if you have any queries regarding the foregoing and/or the transitional period.

Please refer to the website of the Royal Malaysian Customs Department (“RMCD”) at <http://www.customs.gov.my/ms> for the latest guidelines and updates, including its “Frequently Asked Questions (FAQ) Transitional 6% – 0%” (“FAQ”). Members should bear in mind that RMCD may issue guidelines or updates that may modify or contradict those previously issued.

Thank you.

**Anand Raj**  
**Chairperson**  
**Tax Subcommittee of the Corporate and Commercial Law Committee**



**RAISING THE BAR**  
Innovate • Integrate • Emulate  
[iric2018@malaysianbar.org.my](mailto:iric2018@malaysianbar.org.my)

**INTERNATIONAL MALAYSIA LAW CONFERENCE 2018**

14-17 August 2018





16 Mei 2018  
16 May 2018  
P.U. (A) 118

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(KADAR CUKAI) (PINDAAN) 2018

*GOODS AND SERVICES TAX (RATE OF TAX) (AMENDMENT)  
ORDER 2018*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (KADAR CUKAI) (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Kadar Cukai) (Pindaan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2018.

**Pindaan perenggan 2**

2. Perintah Cukai Barang dan Perkhidmatan (Kadar Cukai) 2014 [*P.U. (A) 184/2014*] dipinda dalam perenggan 2 dengan menggantikan perkataan “enam peratus” dengan perkataan “kosong peratus”.

Dibuat 16 Mei 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Perdana Menteri*

[*Akan dibentangkan di Dewan Rakyat menurut subsekyen 10(3) Akta Cukai Barang dan Perkhidmatan 2014*]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RATE OF TAX) (AMENDMENT) ORDER 2018

IN exercise of the powers conferred by subsection 10(2) of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Rate of Tax) (Amendment) Order 2018**.

(2) This Order comes into operation on 1 June 2018.

**Amendment of paragraph 2**

2. The Goods and Services Tax (Rate of Tax) Order 2014 [*P.U. (A) 184/2014*] is amended in paragraph 2 by substituting for the words “six per cent” the words “zero per cent”.

Made 16 May 2018  
[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Prime Minister*

*[To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Goods and Services Tax Act 2014]*



16 Mei 2018  
16 May 2018  
P.U. (A) 119

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMBEKALAN BERKADAR SIFAR) (PEMBATALAN) 2018

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)  
(REVOCATION) ORDER 2018*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014  
PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMBEKALAN BERKADAR SIFAR) (PEMBATALAN) 2018

PADA menjalankan kuasa yang diberikan oleh seksyen 17 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) (Pembatalan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2018.

**Pembatalan**

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*] dibatalkan.

Dibuat 16 Mei 2018  
[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Perdana Menteri*

*[Akan dibentangkan di Dewan Rakyat menurut subsekyen 17(5) Akta Cukai Barang dan Perkhidmatan 2014]*

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (REVOCATION) ORDER 2018

IN exercise of the powers conferred by section 17 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Zero-Rated Supply) (Revocation) Order 2018**.

(2) This Order comes into operation on 1 June 2018.

**Revocation**

2. The Goods and Services Tax (Zero-Rated Supply) Order 2014 [P.U. (A) 272/2014] is revoked.

Made 16 May 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Prime Minister*

*[To be laid before the Dewan Rakyat pursuant to subsection 17(5) of the Goods and Services Tax Act 2014]*



16 Mei 2018  
16 May 2018  
P.U. (A) 120

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PELEPASAN) (PEMBATALAN) 2018

*GOODS AND SERVICES TAX (RELIEF) (REVOCATION)  
ORDER 2018*

DISIARKAN OLEH/  
*PUBLISHED BY*  
JABATAN PEGUAM NEGARA/  
*ATTORNEY GENERAL'S CHAMBERS*



AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PEMBATALAN) 2018

PADA menjalankan kuasa yang diberikan oleh seksyen 56 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pelepasan) (Pembatalan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2018.

**Pembatalan**

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [*P.U. (A) 273/2014*] dibatalkan.

Dibuat 16 Mei 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Perdana Menteri*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 56(2) Akta Cukai Barang dan Perkhidmatan 2014]*

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RELIEF) (REVOCATION) ORDER 2018

IN exercise of the powers conferred by section 56 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Relief) (Revocation) Order 2018**.

(2) This Order comes into operation on 1 June 2018.

**Revocation**

2. The Goods and Services Tax (Relief) Order 2014 [P.U. (A) 273/2014] is revoked.

Made 16 May 2018

[Perb. R.0.3865/356/1 JLD. 17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Prime Minister*

*[To be laid before the Dewan Rakyat pursuant to subsection 56(2) of the Goods and Services Tax Act 2014]*



16 Mei 2018  
16 May 2018  
P.U. (A) 121

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PENGENAAN CUKAI BAGI PEMBEKALAN BERKENAAN  
DENGAN ZON BEBAS) (PEMBATALAN) 2018

*GOODS AND SERVICES TAX (IMPOSITION OF TAX FOR  
SUPPLIES IN RESPECT OF FREE ZONES) (REVOCATION)  
ORDER 2018*

DISIARKAN OLEH/  
*PUBLISHED BY*  
JABATAN PEGUAM NEGARA/  
*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PENGENAAN CUKAI BAGI PEMBEKALAN BERKENAAN DENGAN ZON BEBAS) (PEMBATALAN) 2018

PADA menjalankan kuasa yang diberikan oleh subseksyen 163(1) Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pengenaaan Cukai bagi Pembekalan berkenaan dengan Zon Bebas) (Pembatalan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2018.

**Pembatalan**

2. Perintah Cukai Barang dan Perkhidmatan (Pengenaaan Cukai bagi Pembekalan berkenaan dengan Zon Bebas) 2016 [*P.U. (A) 373/2016*] dibatalkan.

Dibuat 16 Mei 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Perdana Menteri*

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 163(2) Akta Cukai Barang dan Perkhidmatan 2014*]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (IMPOSITION OF TAX FOR SUPPLIES IN RESPECT OF  
FREE ZONES) (REVOCATION) ORDER 2018

IN exercise of the powers conferred by subsection 163(1) of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Imposition of Tax for Supplies in respect of Free Zones) (Revocation) Order 2018**.

(2) This Order comes into operation on 1 June 2018.

**Revocation**

2. The Goods and Services Tax (Imposition of Tax for Supplies in respect of Free Zones) Order 2016 [*P.U. (A) 373/2016*] is revoked.

Made 16 May 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Prime Minister*

*[To be laid before the Dewan Rakyat pursuant to subsection 163(2) of the Goods and Services Tax Act 2014]*



16 Mei 2018  
16 May 2018  
P.U. (A) 122

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMAKAIAN KEPADA KERAJAAN)  
(PEMBATALAN) 2018

*GOODS AND SERVICES TAX  
(APPLICATION TO GOVERNMENT)  
(REVOCAATION) ORDER 2018*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMAKAIAN KEPADA KERAJAAN)  
(PEMBATALAN) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 64(1)(a) Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pemakaian kepada Kerajaan) (Pembatalan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2018.

**Pembatalan**

2. Perintah Cukai Barang dan Perkhidmatan (Pemakaian kepada Kerajaan) 2014 [*P.U. (A) 185/2014*] dibatalkan.

Dibuat 16 Mei 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Perdana Menteri*

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (APPLICATION TO GOVERNMENT) (REVOCATION)  
ORDER 2018

IN exercise of the powers conferred by paragraph 64(1)(a) of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Application to Government) (Revocation) Order 2018**.

(2) This Order comes into operation on 1 June 2018.

**Revocation**

2. The Goods and Services Tax (Application to Government) Order 2014 [P.U. (A) 185/2014] is revoked.

Made 16 May 2018

[Perb. R.0.3865/356/1 JLD.17 (SK .3); PN(PU2) 721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Prime Minister*





16 Mei 2018  
16 May 2018  
P.U. (A) 123

WARTA KERAJAAN PERSEKUTUAN  
*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PENGENAAN CUKAI BAGI PEMBEKALAN BERKENAAN  
DENGAN KAWASAN DITETAPKAN)  
(PEMBATALAN) 2018

*GOODS AND SERVICES TAX (IMPOSITION OF TAX FOR  
SUPPLIES IN RESPECT OF DESIGNATED AREAS)  
(REVOCATION) ORDER 2018*

DISIARKAN OLEH/  
*PUBLISHED BY*  
JABATAN PEGUAM NEGARA/  
*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PENGENAAN CUKAI BAGI PEMBEKALAN BERKENAAN DENGAN KAWASAN DITETAPKAN) (PEMBATALAN) 2018

PADA menjalankan kuasa yang diberikan oleh subseksyen 160(1) Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pengenaaan Cukai bagi Pembekalan berkenaan dengan Kawasan Ditetapkan) (Pembatalan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2018.

**Pembatalan**

2. Perintah Cukai Barang dan Perkhidmatan (Pengenaaan Cukai bagi Pembekalan berkenaan dengan Kawasan Ditetapkan) 2014 [*P.U. (A) 187/2014*] dibatalkan.

Dibuat 16 Mei 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Perdana Menteri*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 160(2) Akta Cukai Barang dan Perkhidmatan 2014]*

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (IMPOSITION OF TAX FOR SUPPLIES IN RESPECT OF DESIGNATED AREAS) (REVOCATION) ORDER 2018

IN exercise of the powers conferred by subsection 160(1) of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Imposition of Tax for Supplies in respect of Designated Areas) (Revocation) Order 2018**.

(2) This Order comes into operation on 1 June 2018.

**Revocation**

2. The Goods and Services Tax (Imposition of Tax for Supplies in respect of Designated Areas) Order 2014 [P.U. (A) 187/2014] is revoked.

Made 16 May 2018

[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD  
*Prime Minister*

*[To be laid before the Dewan Rakyat pursuant to subsection 160(2) of the Goods and Services Tax Act 2014]*