

# AUSTRALIAN GST JOURNAL

Volume 15, Number 3

September 2015

EDITORIAL .....	67
ARTICLES	
<b>Goods and services tax impacting the retailing sector – Jeyapalan Kasipillai</b>	
The Goods and Services Tax (GST) was implemented in Malaysia from 1 April 2015. This article explains how GST impacts the retail sector. The retailing industry is significant as nearly 60% of persons engaged in the distributive trade in Malaysia are from this sector. The GST treatment to address the complex nature of the retail industry is presented in a detailed manner in the Royal Malaysian Customs Department Guide on Retailing that was issued on 30 December 2013. In some situations, the retail prices are pre-set by a manufacturer on sales of its products and such an item includes cigarettes sold over the counter. ....	68
GST UPDATE	
<b>Measuring the Australian GST Gap – Kevin O'Rourke .....</b>	79
NEWS FROM THE ASIA PACIFIC	
<b>South Korea: New VAT regulation on overseas electronic services – Dong-Keon Lee ....</b>	95
<b>Pakistan: Phasing out concessionary tax regime – Shafi Khan .....</b>	96

