

# AUSTRALIAN GST JOURNAL

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## ARTICLES

### **Goods and services tax impacting the retailing sector – *Jeyapalan Kasipillai***

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
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