

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT
AMENDMENTS TO DG'S DECISION 1/2018 & 3/2018
21st DECEMBER 2018**

AMENDMENTS TO DG'S DECISION 1/2018 & 3/2018 ARE AS FOLLOWS:

1. ISSUANCE OF TAX INVOICE

1.1 Tax invoice, credit note or debit note for Goods and Services Tax (GST) under the Goods and Services Tax Act 2014 (GSTA) may be issued after 1st September 2018 for any taxable supply of goods or services made or performed before 1st September 2018;

1.2 However, tax invoice, credit note or debit note issued after 29th of December 2018 for any taxable supplies made before 1st September 2018 will still be subject to an audit.

2. SUBMISSION OF GOODS AND SERVICE TAX RETURN

2.1 According to Sections 6 and 8 of the GST (Repeal) Act 2018, any person registered under the repealed GSTA is required to submit GST return for the last taxable period and pay the tax within 120 days from 1st September 2018 until 29th of December 2018. Similarly, any input tax credit allowable shall be claimed within 120 days from 1st September 2018 until 29th of December 2018.

2.2 Application for extension of time to account for tax or claim input tax after the expiry of 120 days, shall be made to the Director General for his approval.

2.3 The approval for extension of time may only be given depending on the merits and grounds which are acceptable and reasonable such as retention sum where defect liability is given for a period beyond 29th of December 2018.