

[RMCD Announcement](#)

GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS 2017 – AMENDMENT OF FIFTH SCHEDULE IN RELATION TO FORM GST-03

Please be informed that, with effect from 1 January 2018, details in item 15 of GST-03 return will be amended from "Total Value of GST Suspended under Item 14" to "Total Value of Other Supplies". Other supplies in this item refer to ALL SUPPLIES OTHER THAN SUPPLIES DECLARED IN ITEM 5, 10, 11, 12, 13, 14, 16, 17, 18 in the GST-03 return. Other supplies also include disregarded supplies and out of scope supplies. Details of other supplies will be updated in the Accounting Software Guide.