# GUIDE ON PAYMENT OF TAX

Royal Malaysian Customs Department

Updated until April 2015

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# 1. PAYMENTS

## 1.1 Payments Sources

### 1.11 Payment can be paid through three mediums:

i. Online Payment
ii. Bank Payment
iii. Manual Payment

### 1.12 Online Payment

Utilizing Taxpayer Access Point (TAP), a taxpayer can make a payment online. There are three channels of online payments:

i. Business Account Payment (B2B)
ii. Individual Account Payment (B2C)
iii. Direct Debit

This service enables tax payment through FPX gateway. User is required an internet banking account with the FPX associate. The following are the FPX associate:

**i. Business Account Payment**

Taxpayer must apply Business Account Payment at the following banks:

- CIMB Bank Berhad
- Maybank Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Hong Leong Bank Berhad

Limit per transaction is RM1Million.

**ii. Individual Account Payment**

Taxpayer must apply Business Account Payment at the following banks:

- Bank Islam Malaysia Berhad
- CIMB Bank Berhad
- Maybank Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Hong Leong Bank Berhad

Limit per transaction is RM30 K.

**iii. Direct Debit**

Taxpayer must apply and submit Direct Debit Authorization Form (DDAF) at any RHB Branch. Status of application will be issued by RHB Bank.

The associate banks that provide Direct Debit facility are:
Six local banks:

- Bank Islam Malaysia Berhad
- Maybank Berhad
- CIMB Bank Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Hong Leong Bank Berhad

Six International Banks:

- Bank America
- Citibank
- HSBC Bank
- OCBC Bank
- Standard Charted Bank
- Duetsche Bank

The list of updated facilities offered by associated banks will be updated in GST Portal **www.gst.customs.gov.my**

## 1.13 Bank Payment

Taxpayer will be able to make payments at seven Agent Banks:

- Maybank Berhad
- RHB Bank Berhad
- Bank Islam Malaysia Berhad
- Hong Leong Bank Berhad
- CIMB Bank Berhad
- Public Bank Berhad
- Alliance Bank Berhad

There are three channels available for payment at agent banks:

**i. Over The Counter (Cash or Cheque)**

Payment can be made by cash or cheque at any branch of the agent banks.
Cheque payable to **KETUA PENGARAH KASTAM MALAYSIA**. Please provide the following information in the payment slip:

- GST Account Number
- Payment Amount

- Voucher / Media Number (optional)
- Taxable period (optional)

**ii. Bank Portal**

Payment online through appointed banks (Agent Banks) by debiting taxpayers' account.

**iii. Self-Service Terminal**

- **Automated Tele Machine – ATM**
  Payment can be made via ATM at Agent Banks. You must have an ATM card from the respective bank to proceed with payment and please provide GST Account Number and Payment Amount.

- **Cheque Deposit Machine**
  Payment can be made via CQM at the Agent Banks.

- **Cash Deposit Machine**
  Payment can be made via CDM at the Agent Banks.

  **The list of updated facilities offered by agent banks, *click here.***

### 1.14 Manual Payment at GST Processing Centre (GPC)

Payments can also be made manually using cheque or bank draft that attached together with payment voucher in an envelope and post it to:

Pusat Pemprosesan CBP
Jabatan Kastam Diraja Malaysia
Kompleks Kastam WPKL
No. 22 Jalan SS 6/3 Kelana Jaya
47301 Petaling Jaya, Selangor.

Cheque payable to **KETUA PENGARAH KASTAM MALAYSIA**

**GST Import should be paid according to normal importation payment procedure. For GST Import, cheque made will be payable to **PENGARAH KASTAM NEGERI.**

# 2. PAYMENT ON RETURN

## 2.1 Make A Payment (Login into TAP)

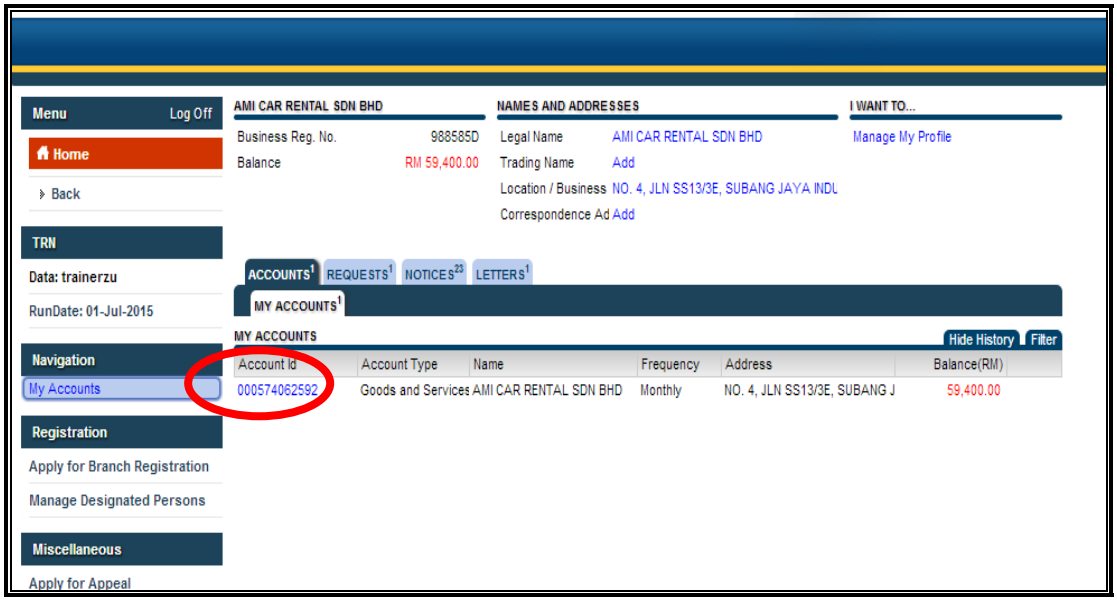
The taxpayer has the ability to make a payment through the Taxpayer Access Point (TAP) either by login or without login into TAP.

- Must be a GST registrant
- Taxpayer has filed a return

1. Login ID (email address).
2. Password (specified during registration).
3. Click [Logon] button.

4. **Customer Springboard** screen will display taxpayer information.

5. Click [Account Id] hyperlink.




6. **Account Springboard** screen will display taxpayer account information.

7. You can make a payment through the following options:

8. On your [I Want To] Top Menu, Click [Make a Payment] hyperlink or

9. On your [Goods and Services Tax] Top Menu, Click [Pay Effective Balance] hyperlink or

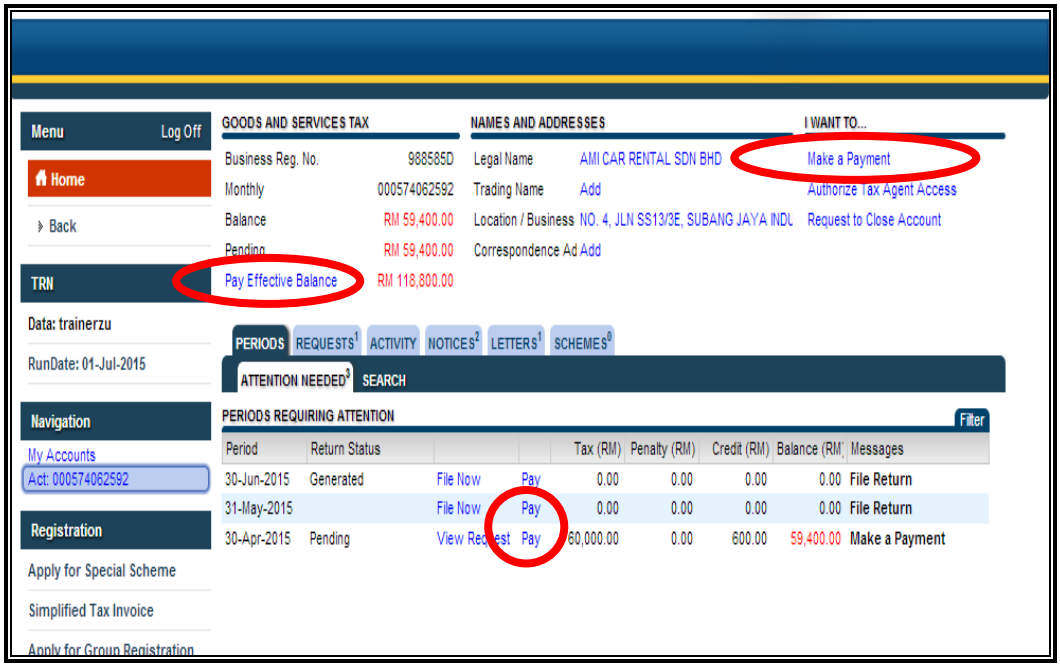
10. On your specific return, Click [Pay] hyperlink.

Note:

11. If you want to pay all outstanding balance in your account, click [Pay Effective Balance] hyperlink.

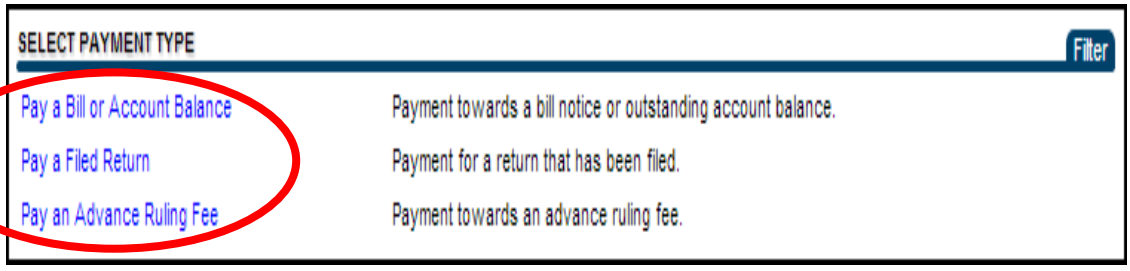
12. If you want to pay for a specific period only, click [Pay] hyperlink at specific return period.

13. If you want to choose the payment type, click [Make a Payment] hyperlink on your [I Want To] Top Menu.




14. The screen that will be displayed is slightly different depending on the option. For example, click [Make a Payment] hyperlink.

15. **Payment type** screen will require taxpayer to choose payment type to make a payment. There are three options of payment type:
    - Payment for a bill notice
    - Payment for a return that has been filed
    - Payment for an outstanding account balance
    - Payment for an advance ruling fee

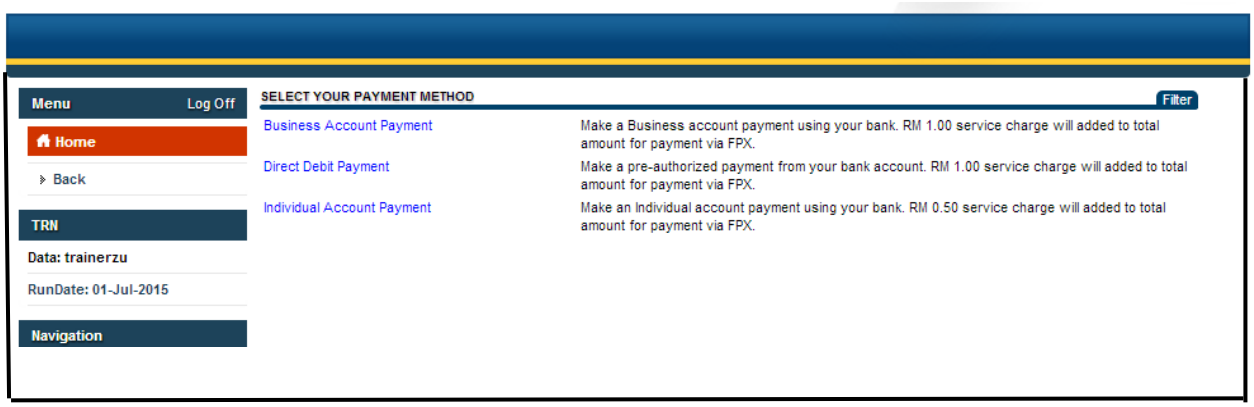



16. The screen that will be displayed is slightly different depending on the option (payment type).

## Pay A Bill Or Account Balance

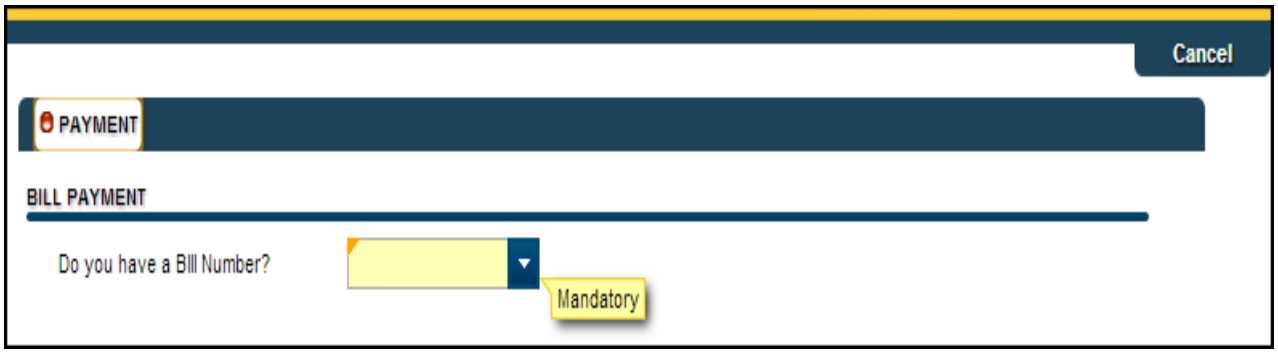
17. **Payment Method** screen will require taxpayer to choose payment method to make a payment. There are three options of payment method:

    - **Business Account Payment**
    - **Direct Debit Payment**
    - **Individual Account Payment**

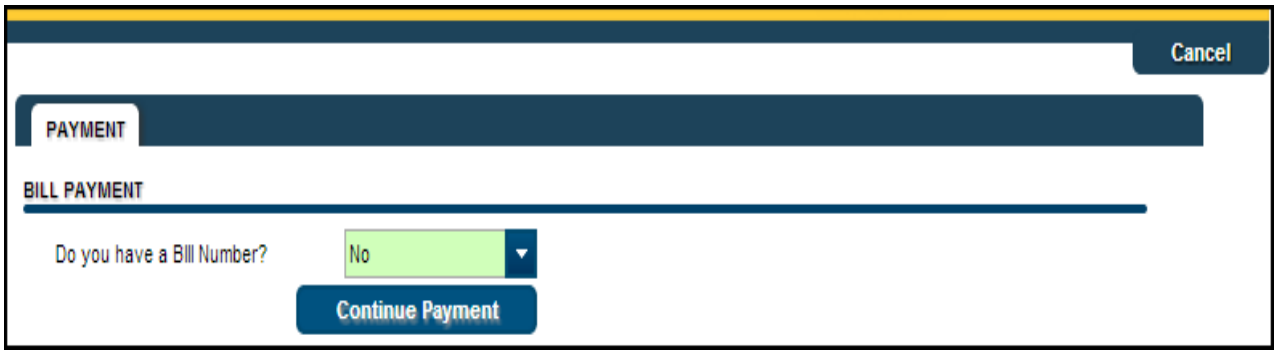



18. Click at any payment method hyperlink.
    The screen that will be displayed is slightly different depending on the option (payment method). For example, click [Business Account Payment] hyperlink.

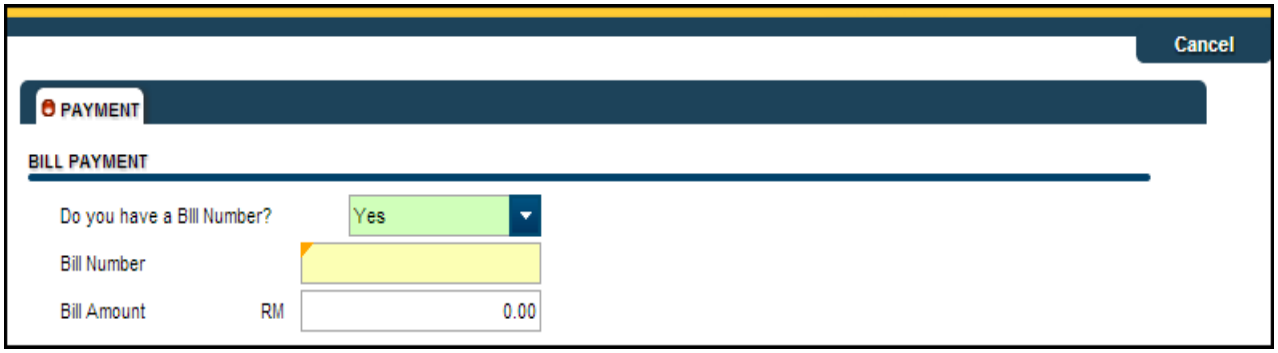
19. **Payment** screen will require payment information.
    Choose Yes or No from [Do you have a Bill Number] drop down list.



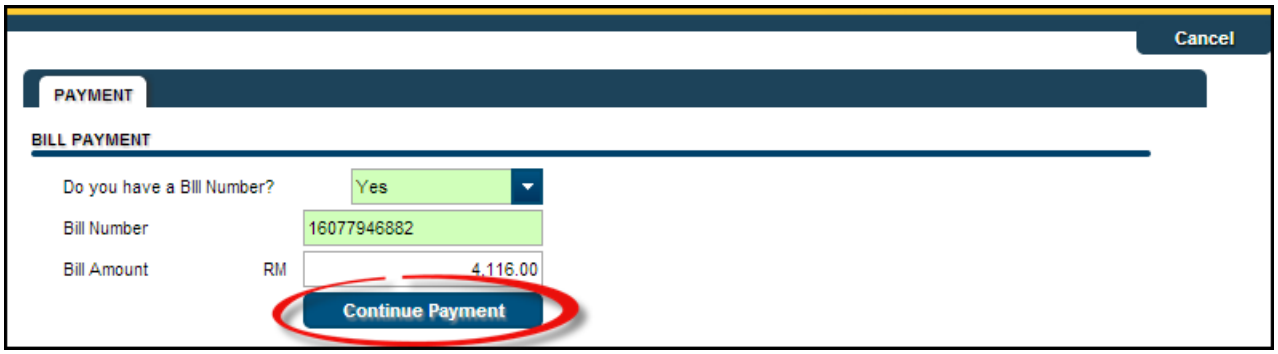

20. If you choose No,
    You can proceed the payment request by click at [Continue Payment] button.



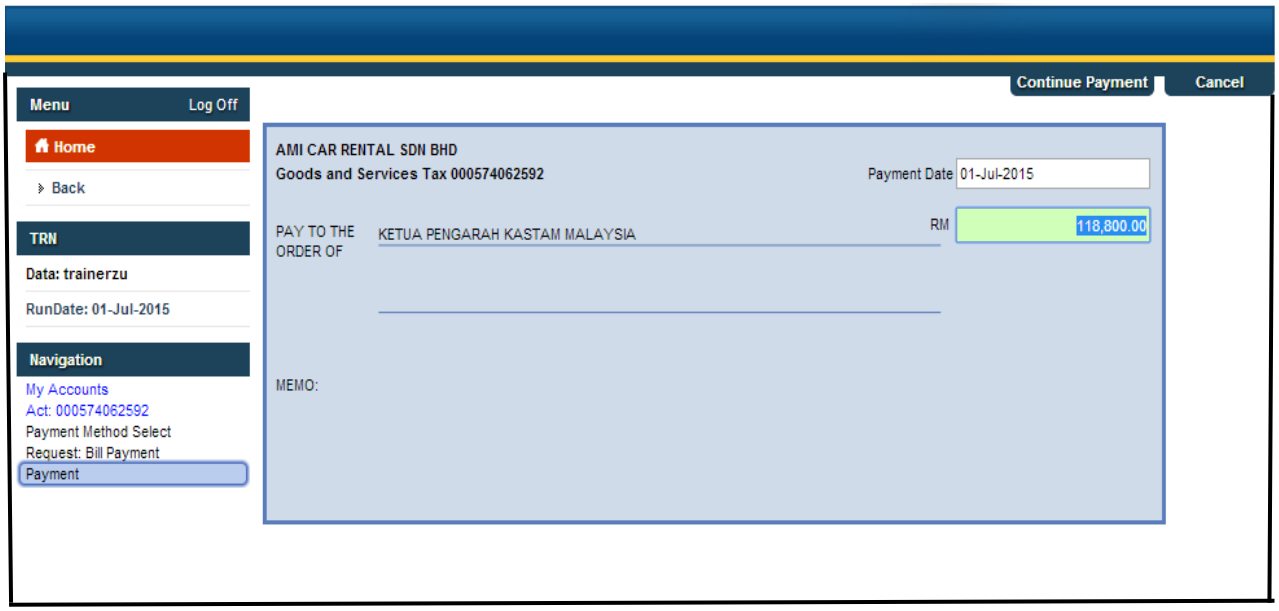
21. If you choose Yes,
    You are required to fill in the Bill Number field



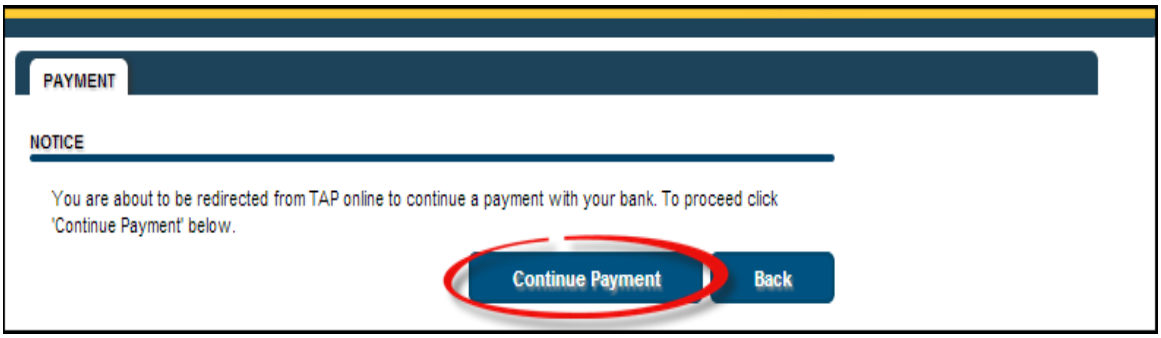

22. Click [Continue Payment] button: to proceed with the payment.




23. System will display payable amount screen.



24. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process. Click [Continue Payment] button: to proceed with the payment.




25. **Payment confirmation** screen will require applicant to review and verify information.

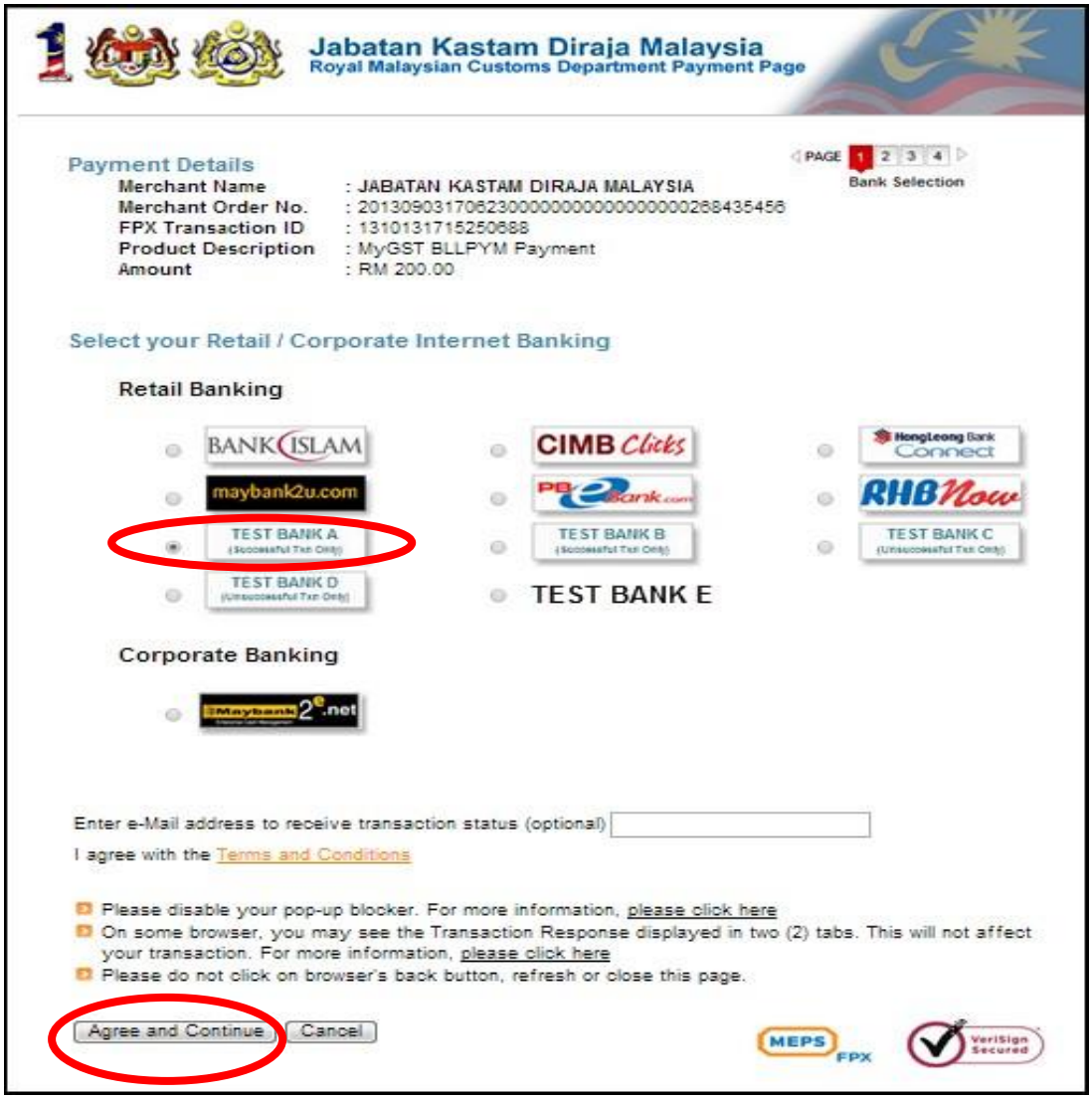
26. Review the payment details.

27. Click [Proceed] button: to proceed with the payment.

28. **Select Bank** screen will require applicant to select respective Bank.

29. Choose respective Bank. For example here, click [TEST BANK A] radio button.

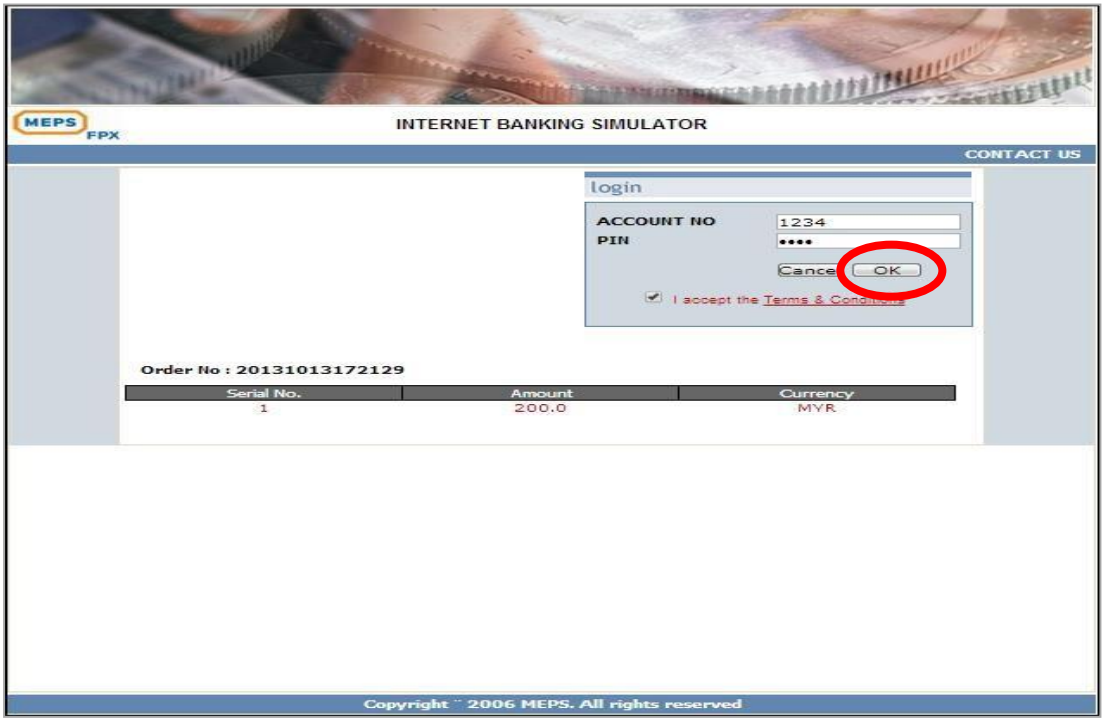
30. Click [Agree and Continue] button to continue to the next step.



31. System will navigate you to the Bank Portal page.

32. Fill in [Account No] and [PIN] field.

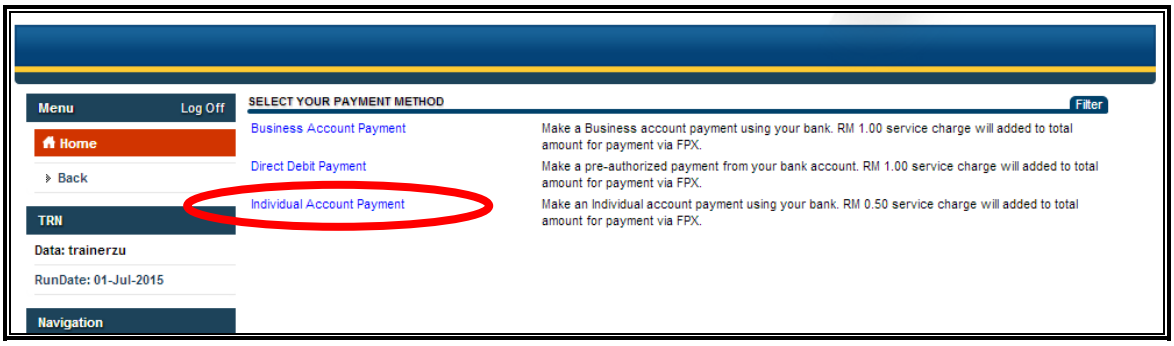
33. Click [OK] button: to continue to the next step.



## Pay A Filed Return

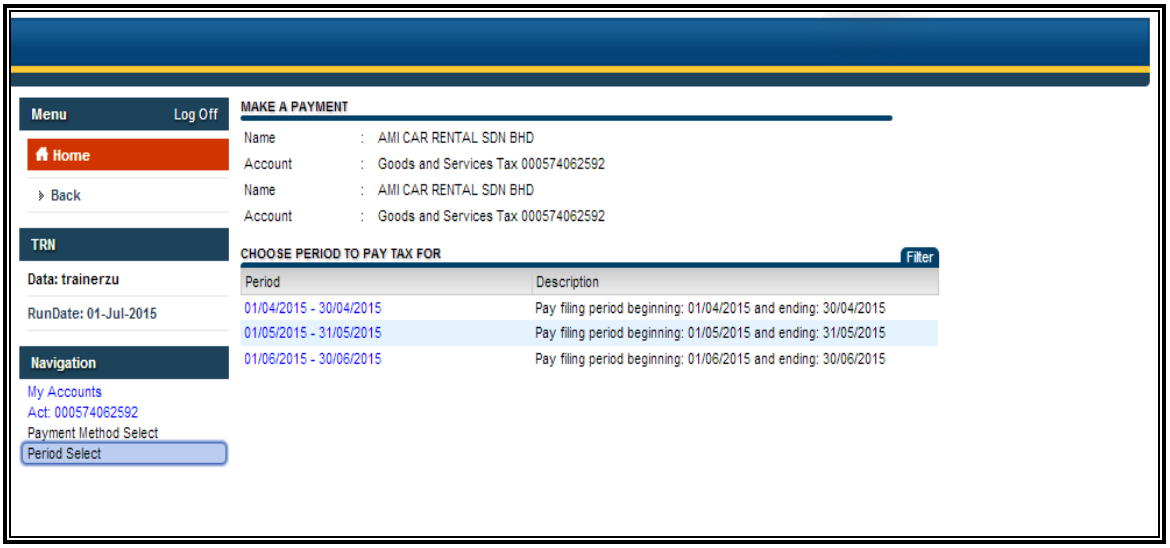
34. **Payment Method** screen will require taxpayer to choose payment method to make a payment. There are three options of payment method:

- **Business Account Payment**
- **Direct Debit Payment**
- **Individual Account Payment**

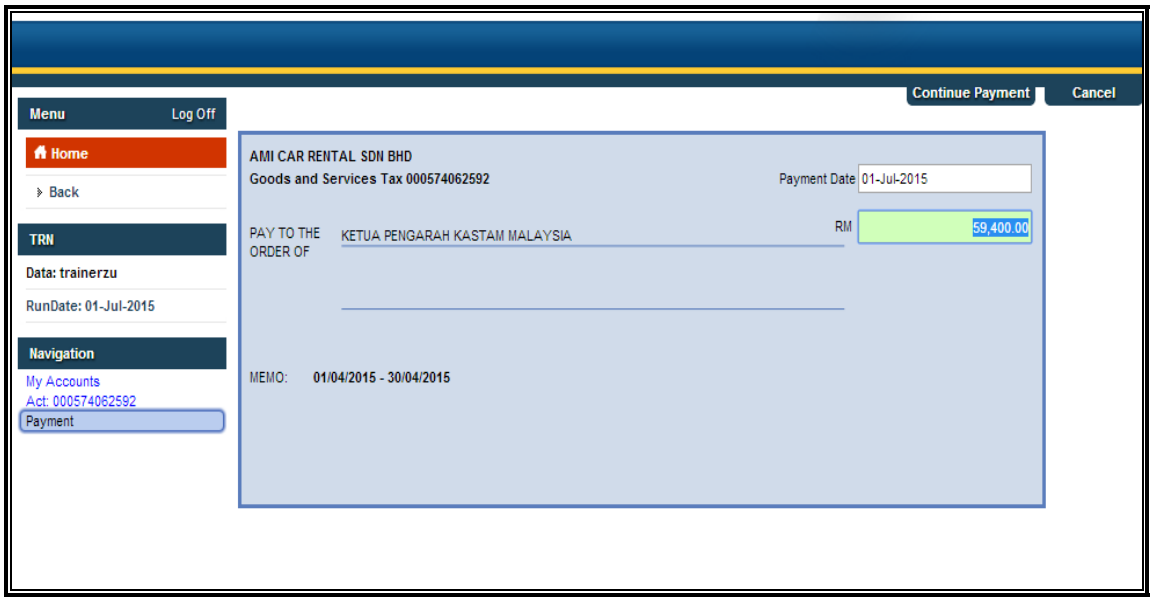



35. Click at any payment method hyperlink.
    The screen that will be displayed is slightly different depending on the option (payment method). For example, click [Individual Account Payment] hyperlink.

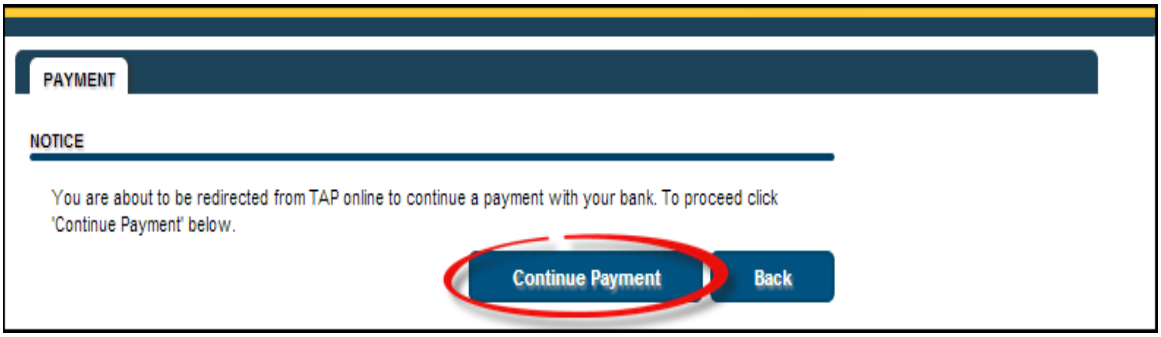
36. **Payment screen** will require payment information.
    Choose for which period that you want to make the payment.



37. System will display payable amount screen.




38. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process. Click [Continue Payment] button: to proceed with the payment.



39. **Payment confirmation** screen will require applicant to review and verify information.

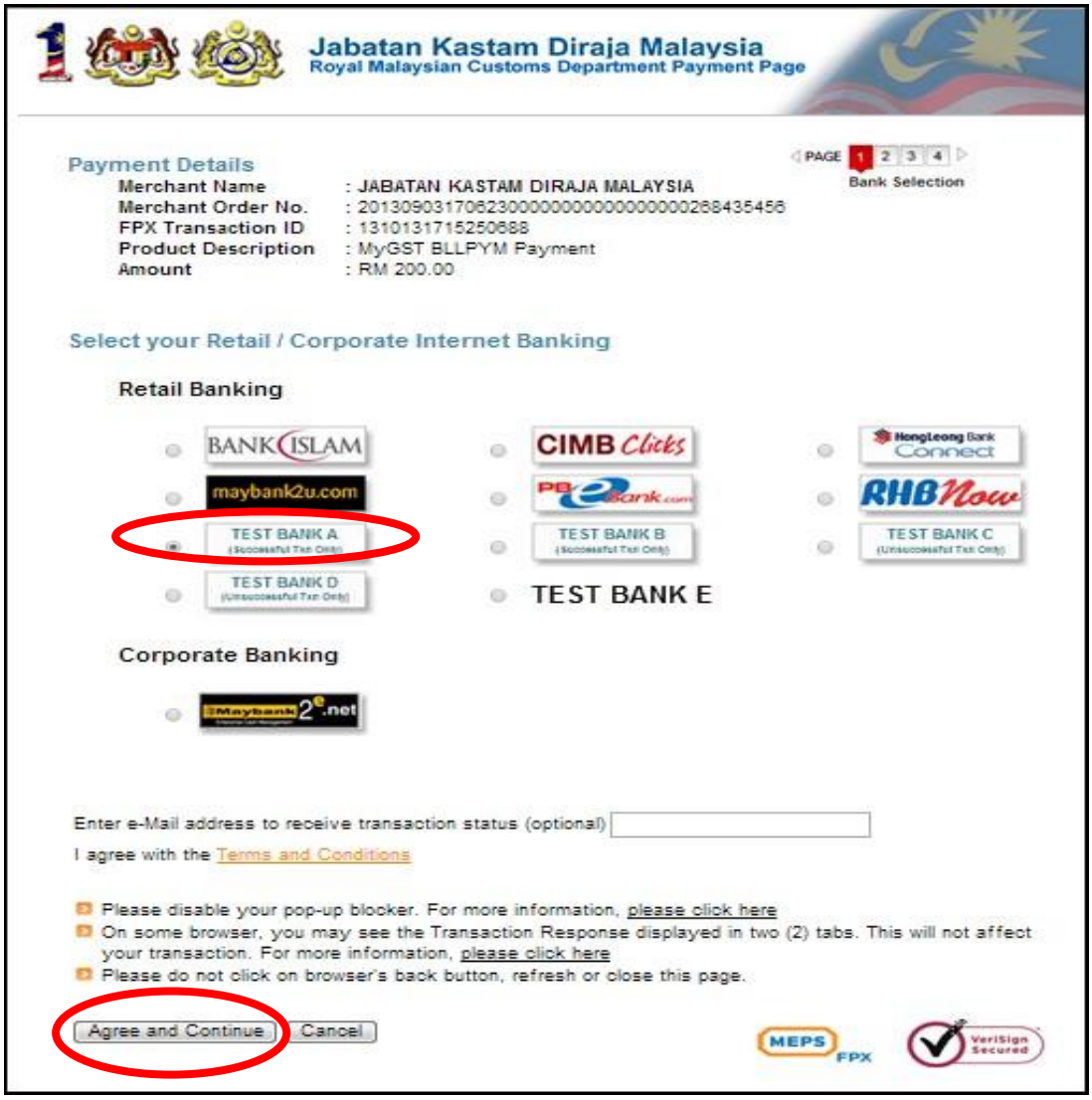
40. Review the payment details.

41. Click [Proceed] button: to proceed with the payment.

42. **Select Bank** screen will require applicant to select respective Bank.

43. Choose respective Bank. For example here, click [TEST BANK A] radio button

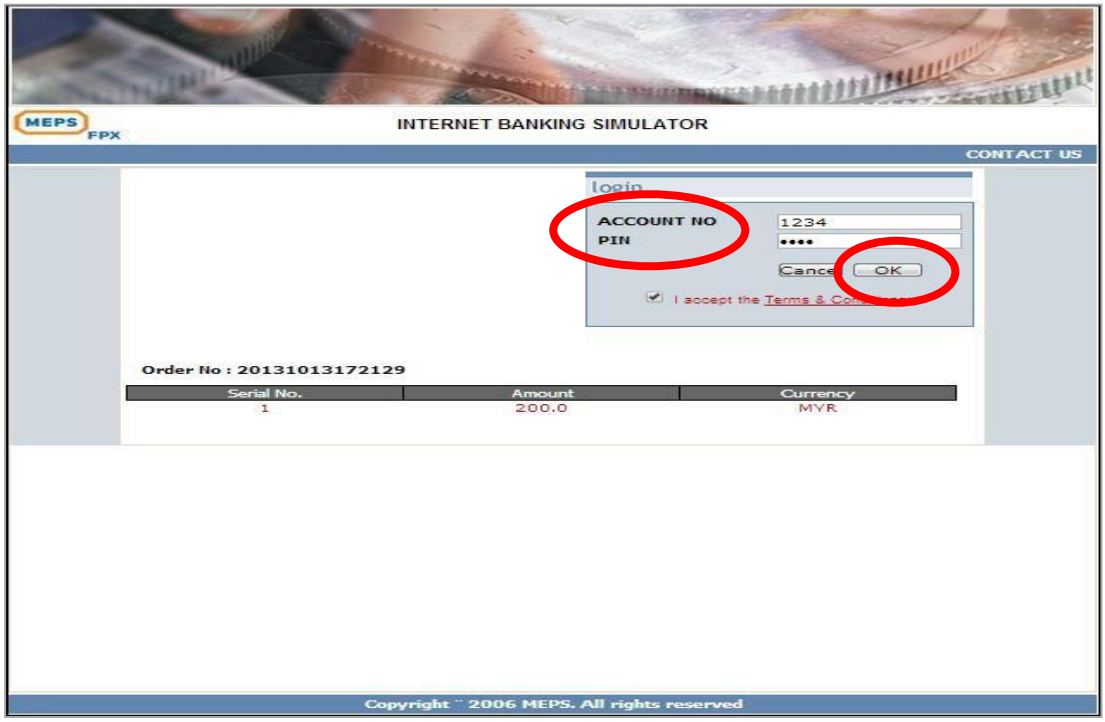
44. Click [Agree and Continue] button to continue to the next step.



45. System will navigate you to the Bank Portal page.

46. Fill in [Account No] and [PIN] field.

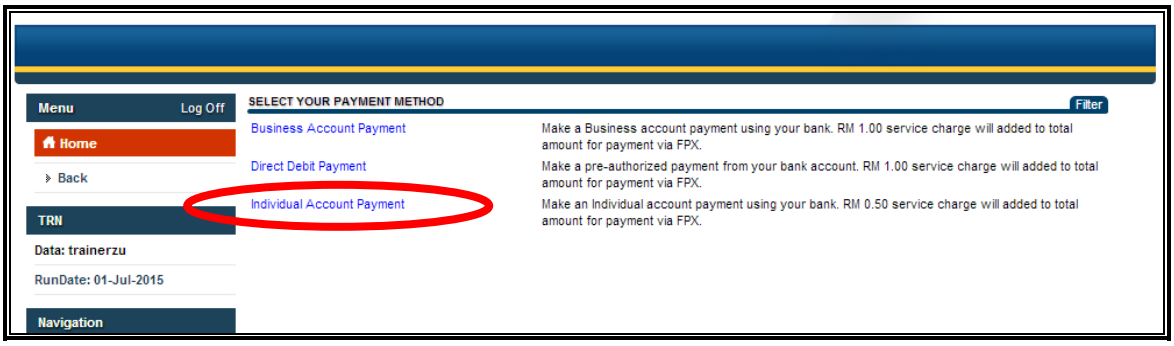
47. Click [OK] button: to continue to the next step.



## Pay An Advanced Ruling Fee

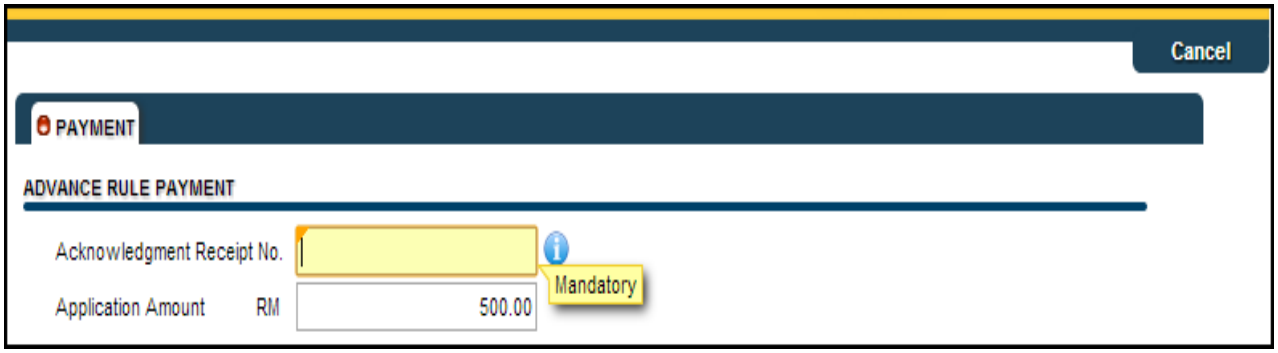
48. **Payment Method** screen will require taxpayer to choose payment method to make a payment. There are three options of payment method:

- **Business Account Payment**
- **Direct Debit Payment**
- **Individual Account Payment**

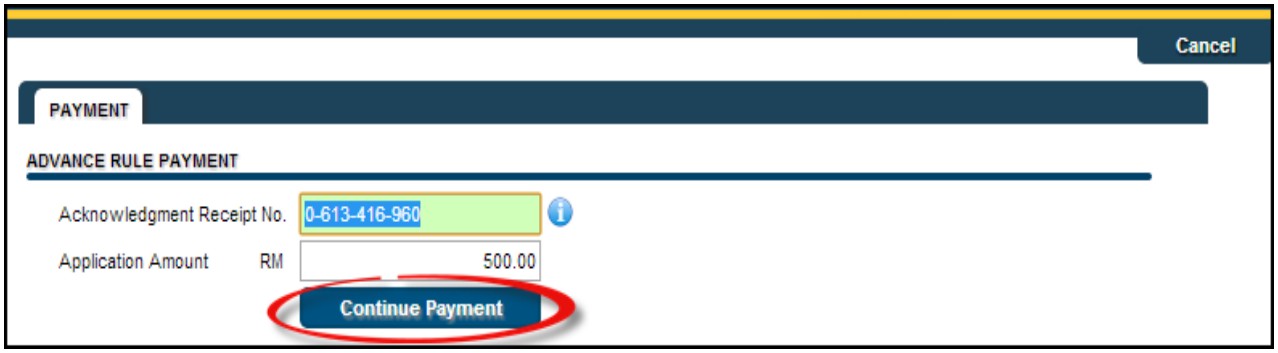



49. Click at any payment method hyperlink.
The screen that will be displayed is slightly different depending on the option (payment method). For example, click [Individual Account Payment] hyperlink.

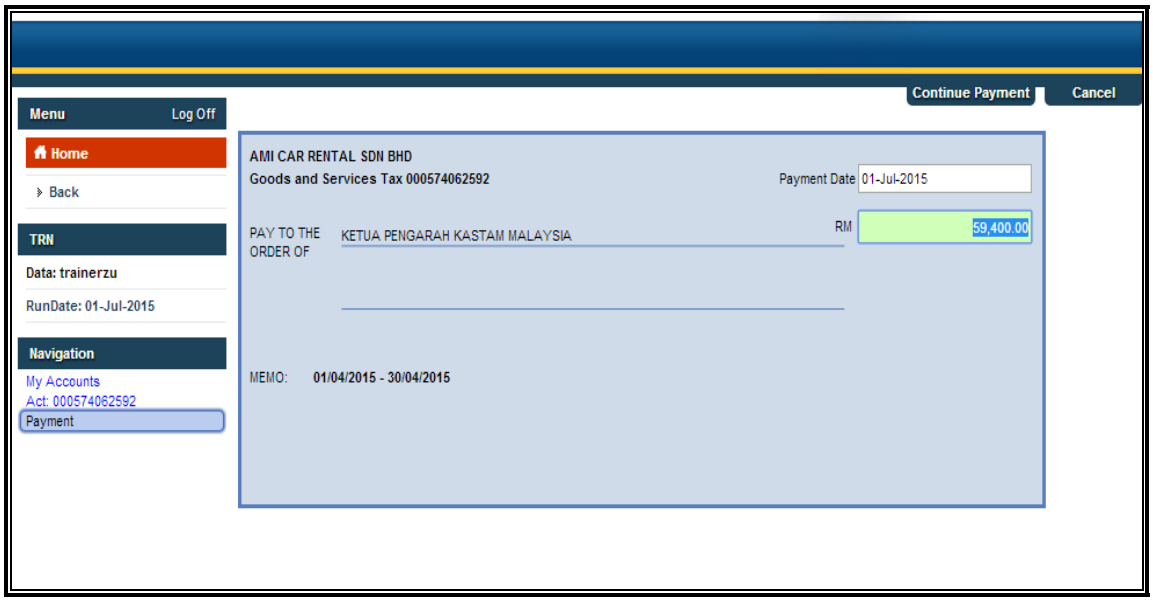
50. **Payment screen** will require payment information.
Fill in [Acknowledgement Receipt No.] field.



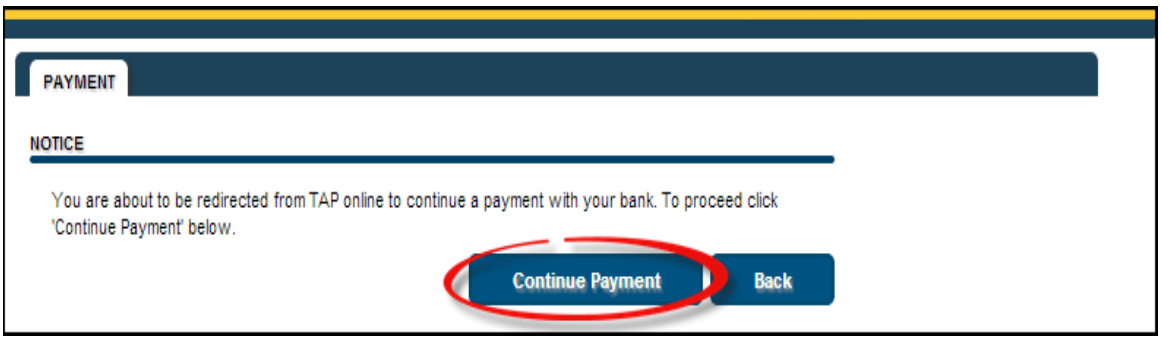

51. Once the correct Acknowledgement Receipt No. has been provided,
[Continue Payment] button will be displayed. Click [Continue Payment] button to proceed with the payment.



52. System will display payable amount screen.




53. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process. Click [Continue Payment] button: to proceed with the payment.



54. **Payment confirmation** screen will require applicant to review and verify information.

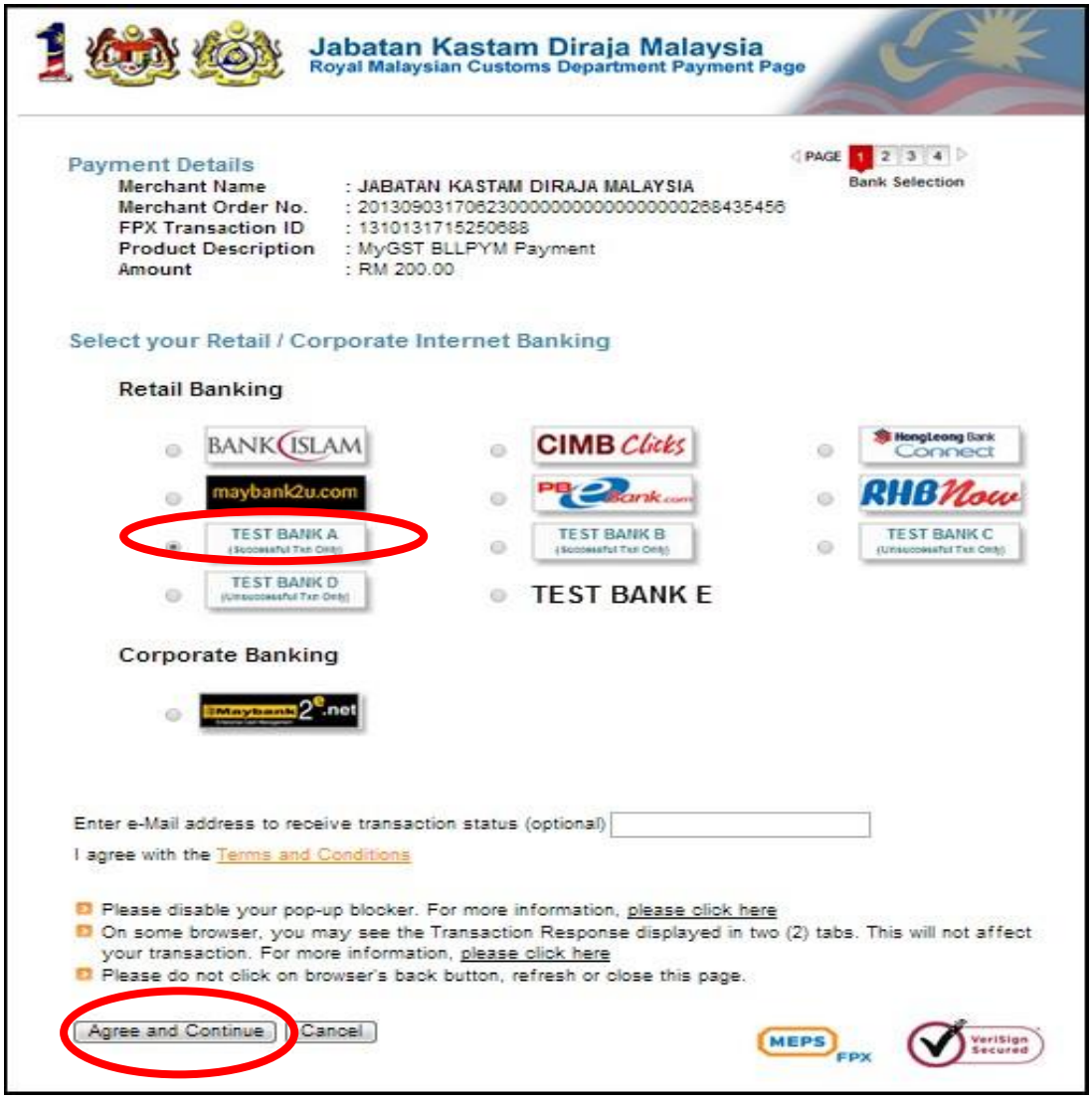
55. Review the payment details.

56. Click [Proceed] button: to proceed with the payment.

57. **Select Bank** screen will require applicant to select respective Bank.

58. Choose respective Bank. For example here, click [TEST BANK A] radio button

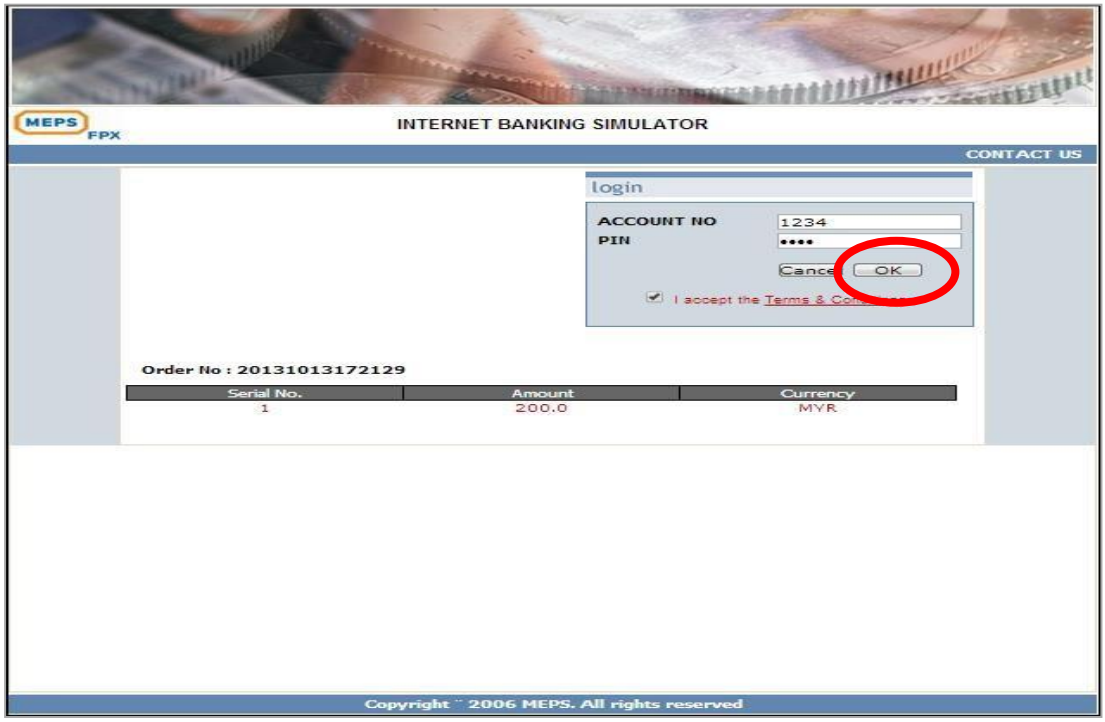
59. Click [Agree and Continue] button to continue to the next step.



60. System will navigate you to the Bank Portal page.

61. Fill in [Account No] and [PIN] field.

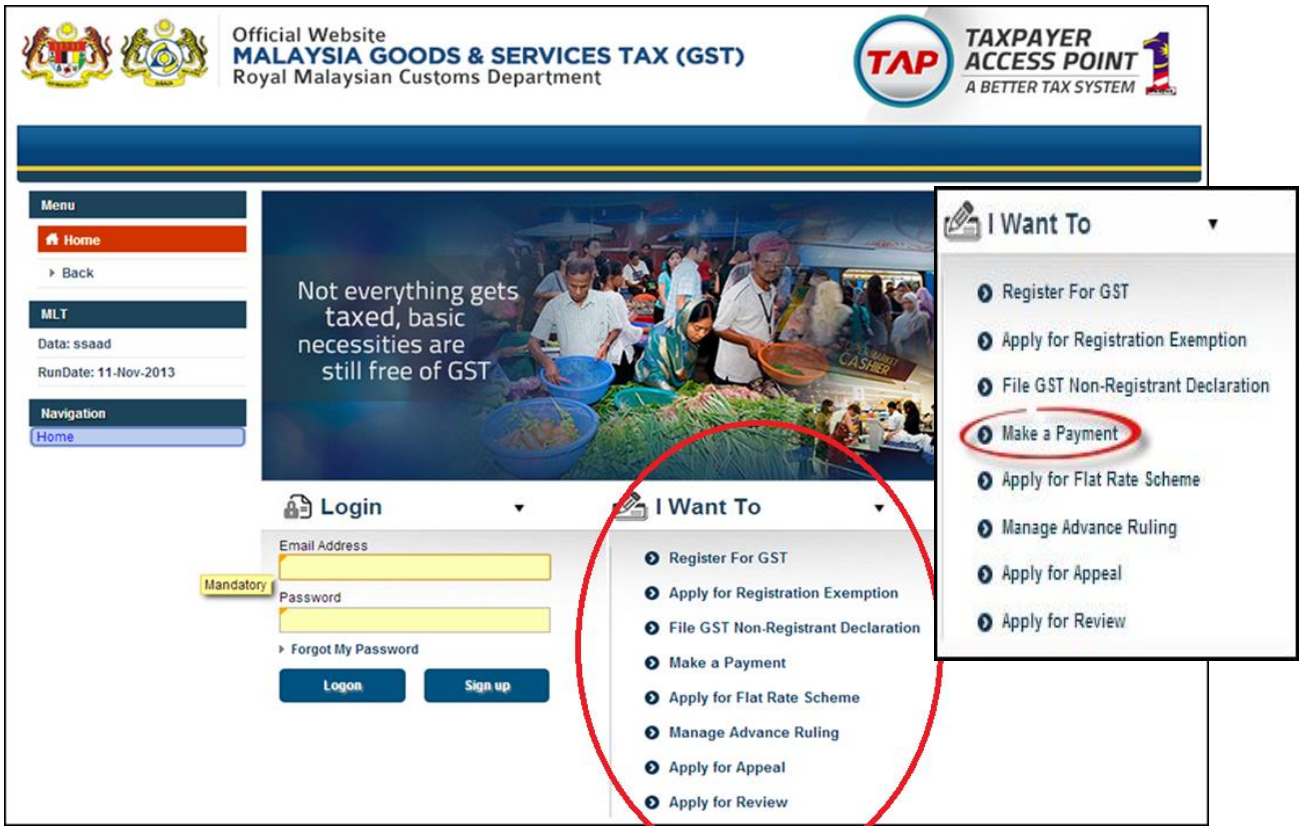
62. Click [OK] button: to continue to the next step.



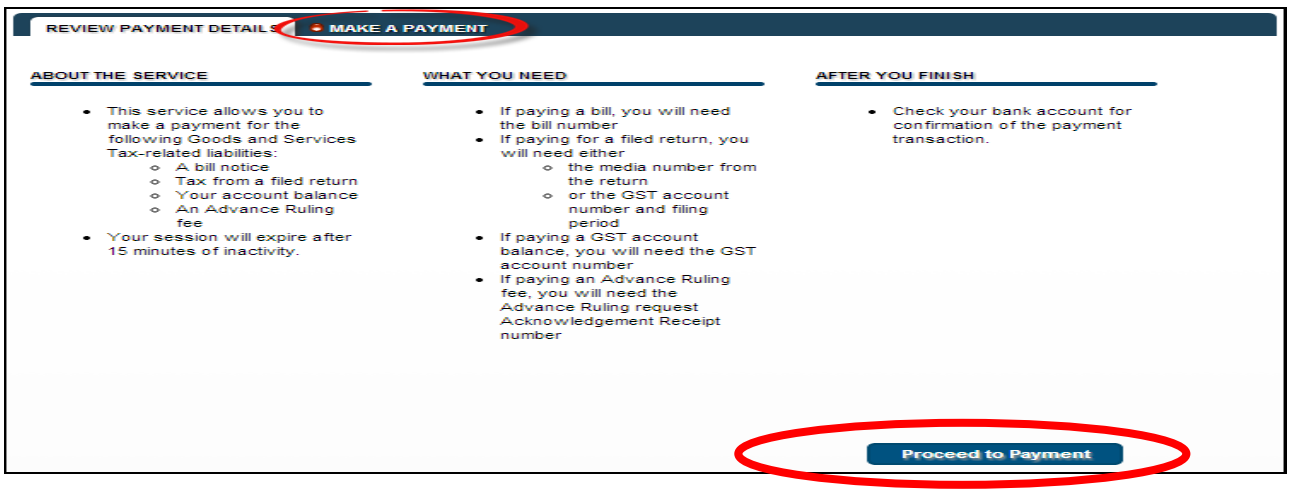
## 2.2 Make A Payment (Without Login Into TAP)

The taxpayer has the ability to make a payment through the Taxpayer Access Point (TAP) without login into TAP.

1. Click [Make a Payment] hyperlink.

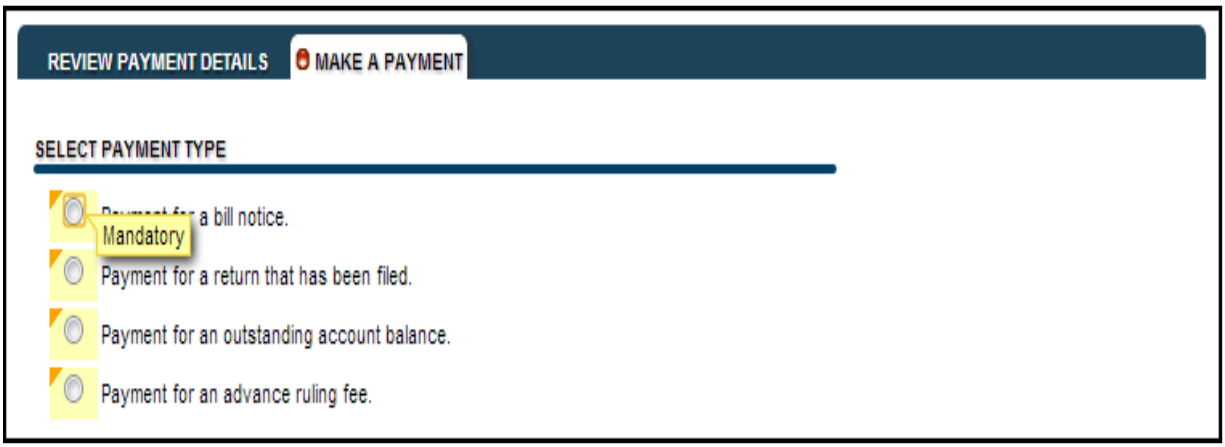



2. Click [Make a Payment] tab.
3. Click [Continue Payment] button: to proceed with the payment.



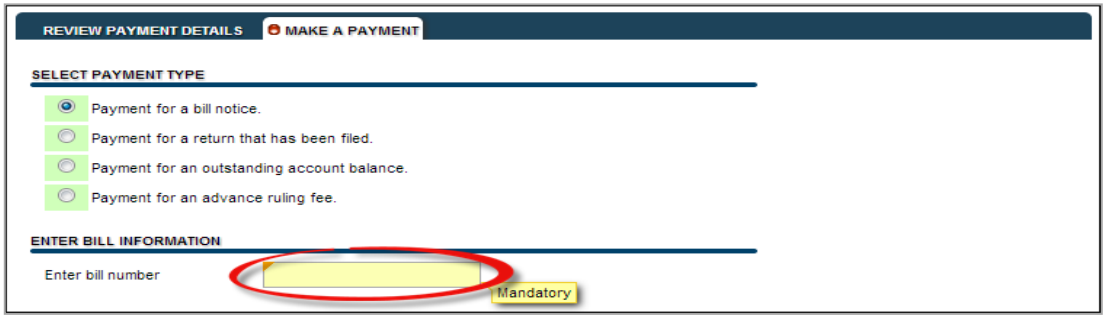
4. **Payment Type** screen will require taxpayer to choose payment type to make a payment.

5. There are four options of payment type:
   - Payment for a bill notice
   - Payment for a return that has been filed
   - Payment for an outstanding account balance
   - Payment for an advance ruling fee

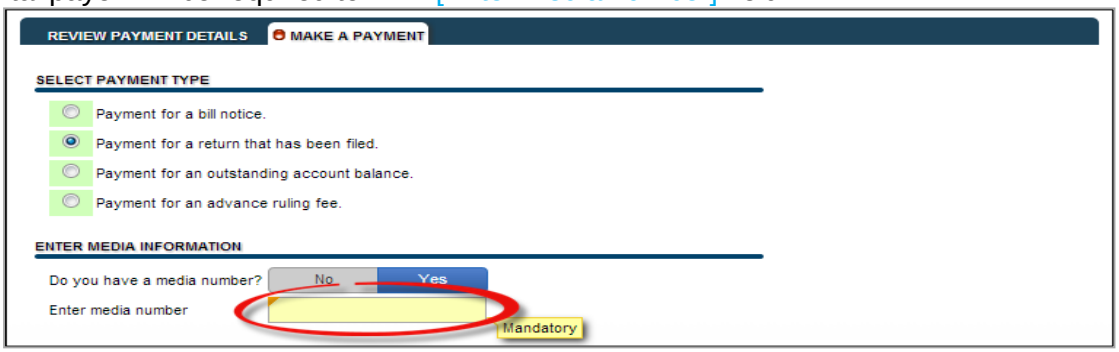



6. **Payment Type** Screen will be displayed and data that will be required is slightly different depending on the option (payment type).

   For example:
   If choose [Payment for a bill notice] hyperlink:
   taxpayer will be required to fill in [Enter bill number] field

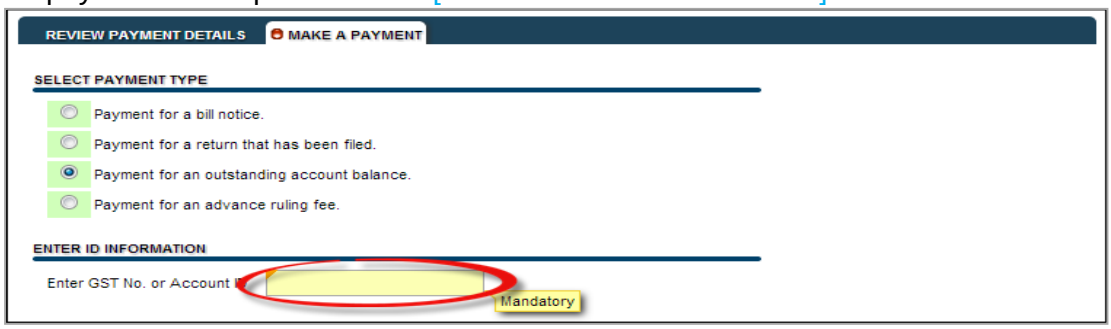



   If choose [Payment for a return that has been filed] hyperlink:
   taxpayer will be required to fill in [Enter media number] field



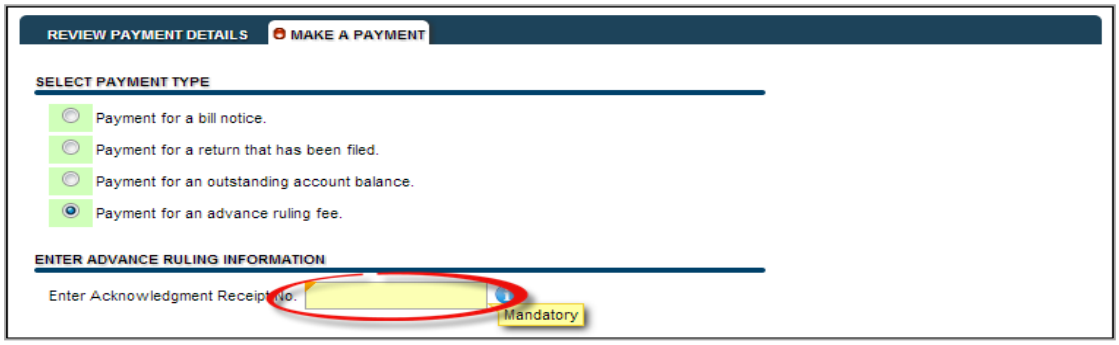
If choose [Payment for an outstanding account balance] hyperlink:

taxpayer will be required to fill in [Enter GST No. or Account ID] field.



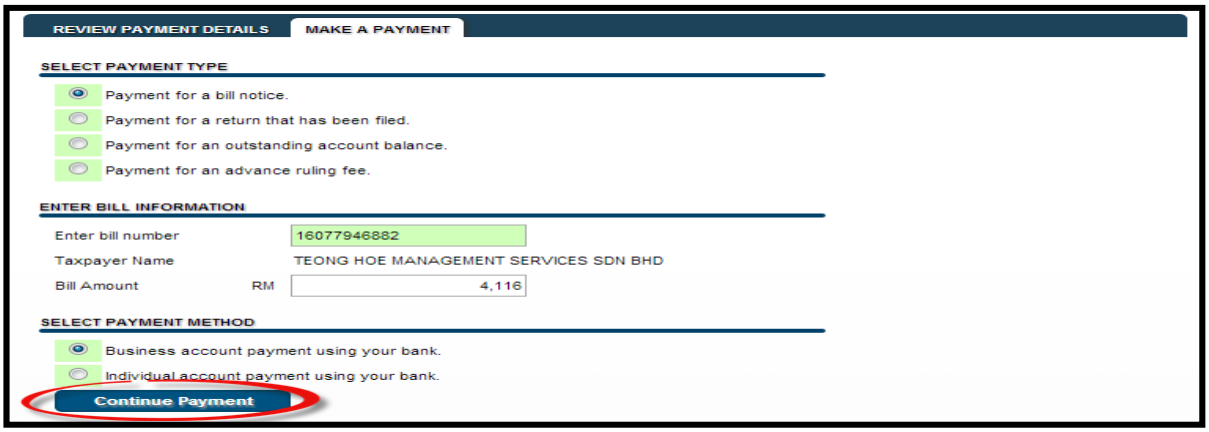

If choose [Payment for an advance ruling fee] hyperlink:

taxpayer will be required to fill in [Enter Acknowledgement Receipt No.] field




7. **Payment Method** screen will require taxpayer to choose payment method to make a payment.

8. There are two options of payment method:
   - **Business account payment**
   - **Individual account payment**




9. Click at any payment method hyperlink.

10. Click [Continue Payment] button: to proceed with the payment.

11. **Payment Confirmation** screen will require applicant to review and verify information.

12. Review the payment details.

13. Click [Proceed] button: to proceed with the payment.

14. **Select Bank** screen will require applicant to select respective Bank.

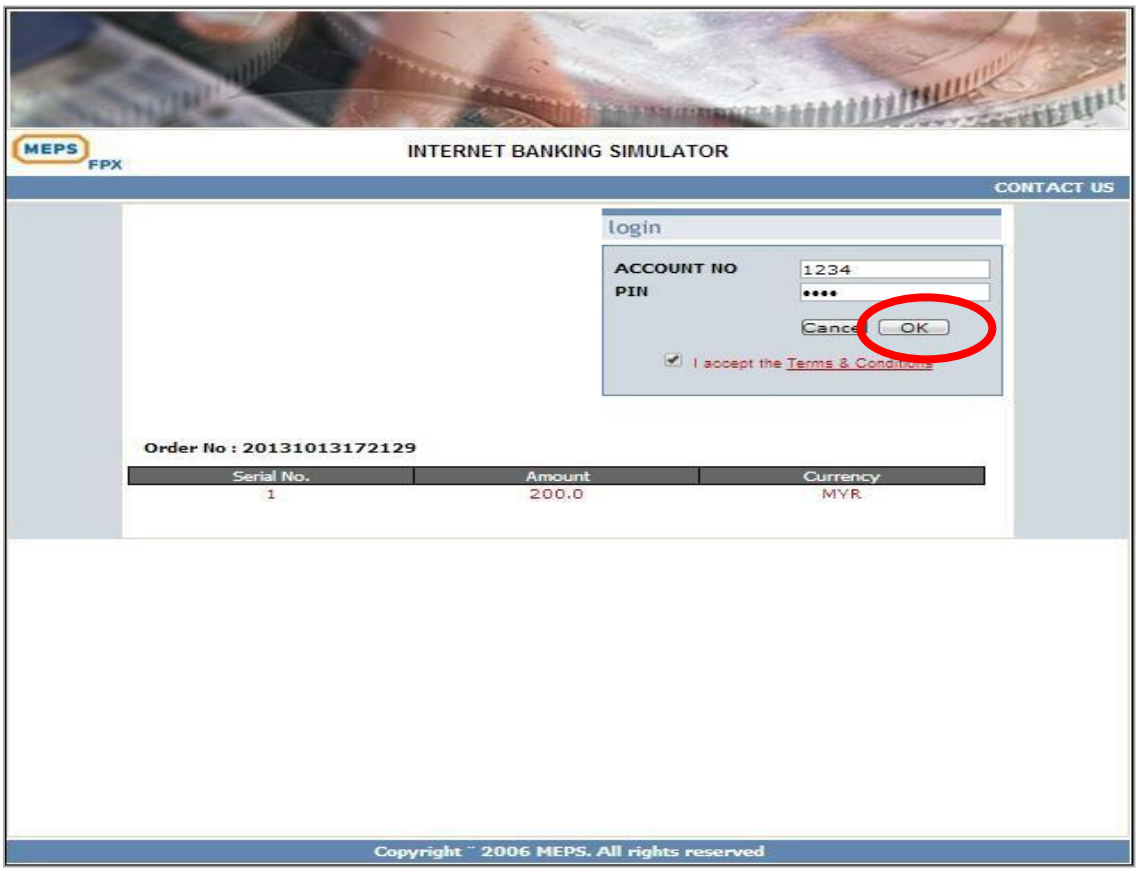
15. Choose respective Bank. For example here, click [TEST BANK A] radio button.

16. Click [Agree and Continue] button to continue to the next step.

17. System will navigate you to the Bank Portal page.

18. Fill in [Account No] and [PIN] field.

19. Click [OK] button: to continue to the next step.

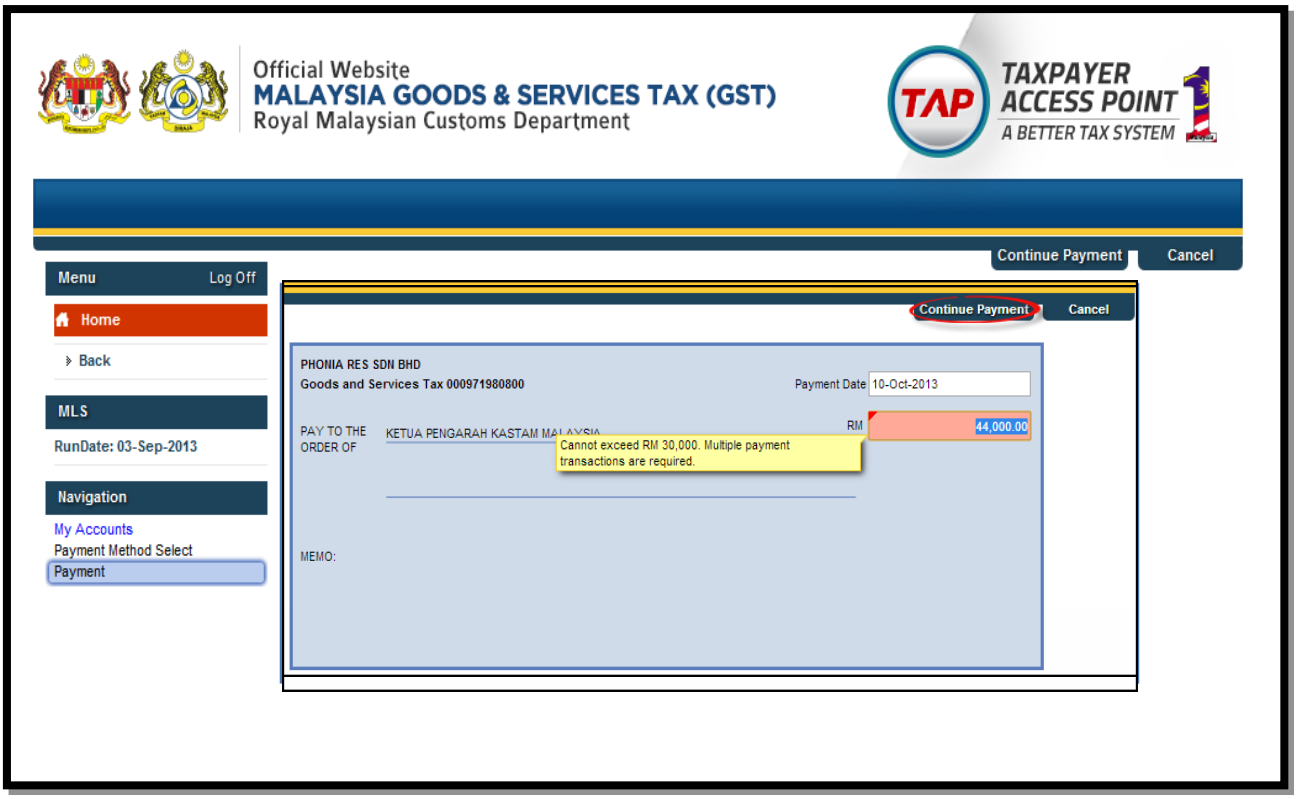


# PAYMENT METHOD

- **B2C (Individual Account Payment)**
- **B2B (Business Account Payment)**
- **Direct Debit**

## B2C (Individual Account Payment)

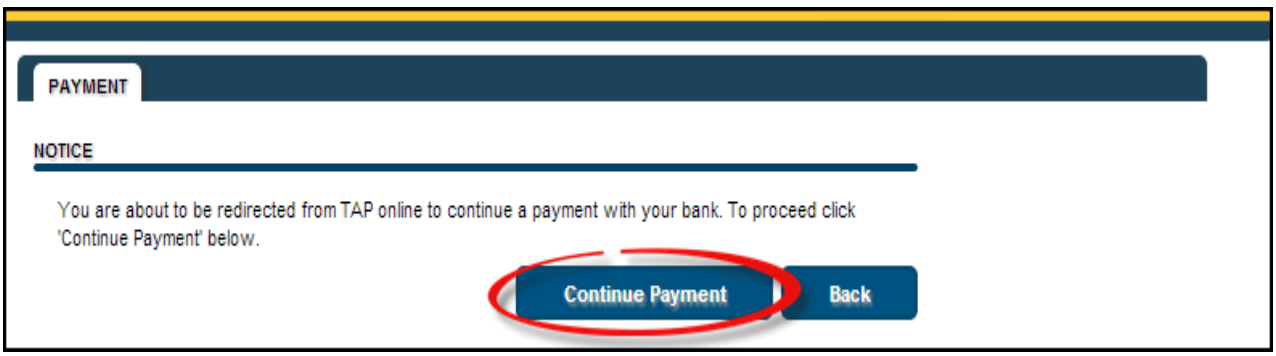
1. Click [Continue Payment] button: to proceed with the payment.




Note: For B2C method, the payment amount must not exceed RM 30,000

2. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process.

3. Click [Continue Payment] button: to proceed with the payment.



4. Payment **confirmation** screen will require applicant to review and verify information.

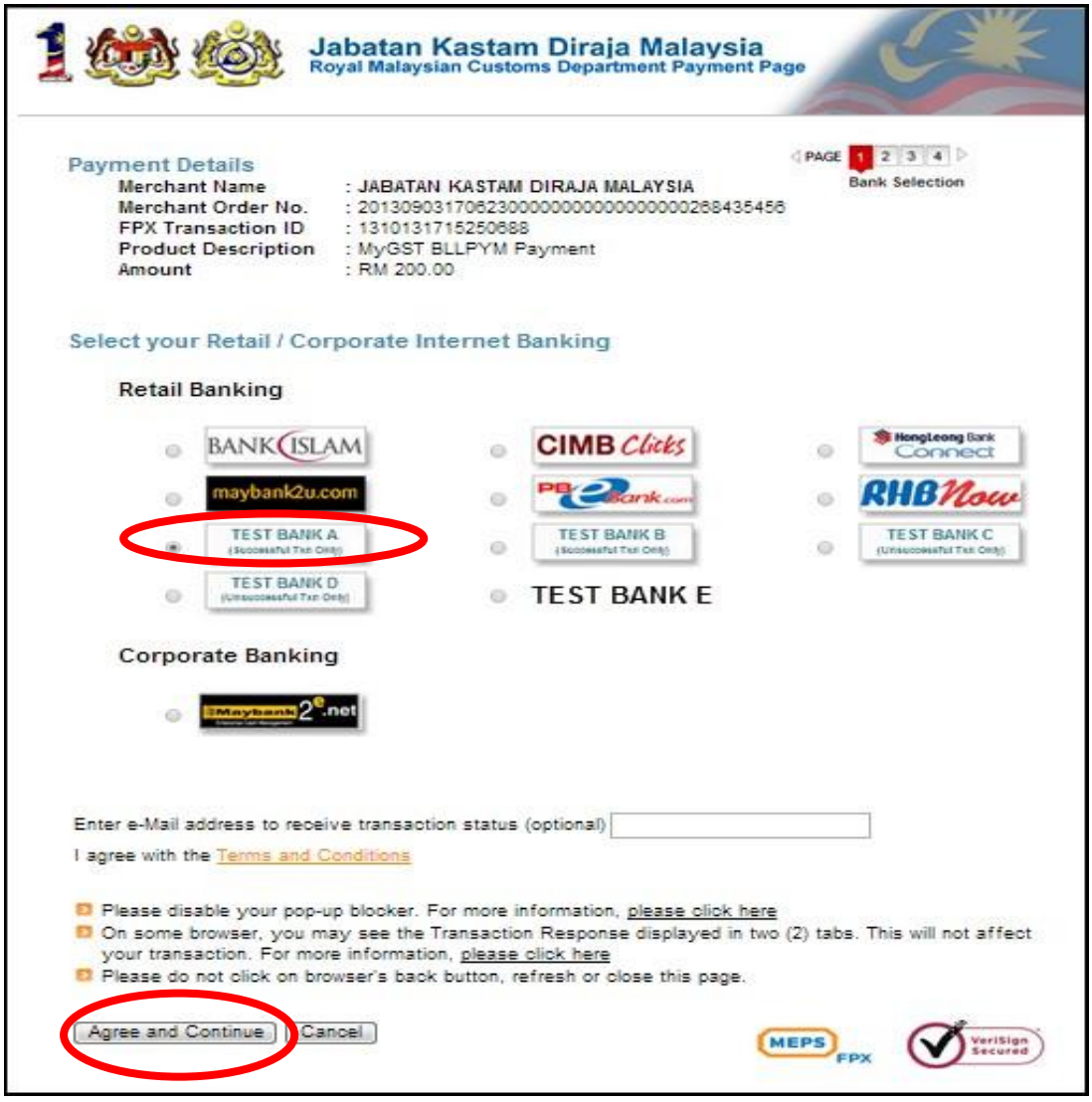
5. Review the payment details.

6. Click [Proceed] button: to proceed with the payment.

7. **Select Bank** screen will require applicant to select respective Bank.

8. Choose respective Bank. For example here, click [TEST BANK A] radio button.

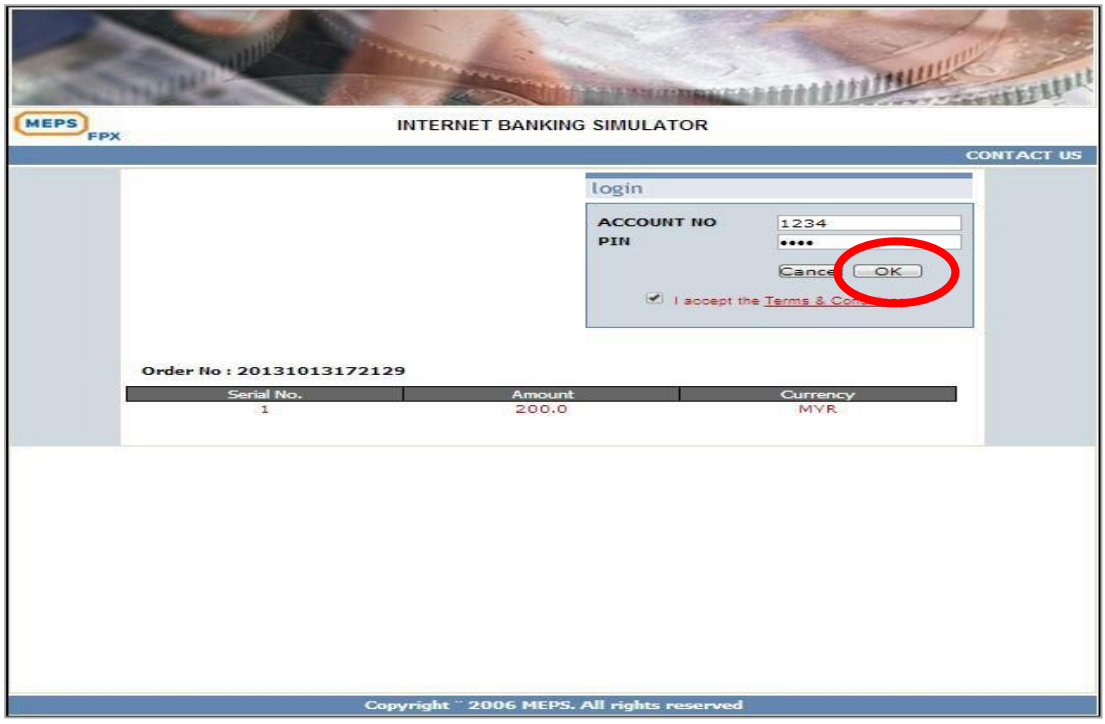
9. Click [Agree and Continue] button to continue to the next step.



10. System will navigate you to the Bank Portal page.

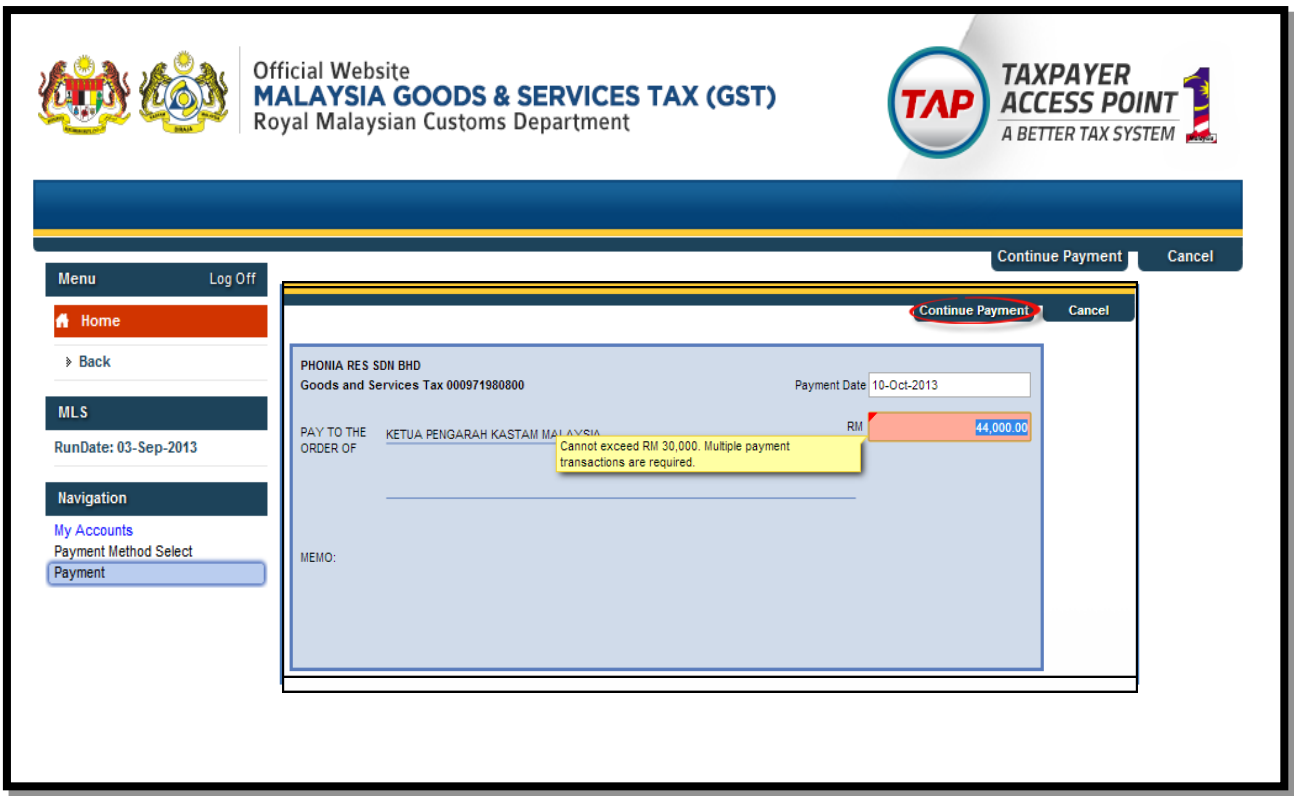
11. Fill in [Account No] and [PIN] field.

12. Click [OK] button: to continue to the next step.



## B2B (Business Account Payment)

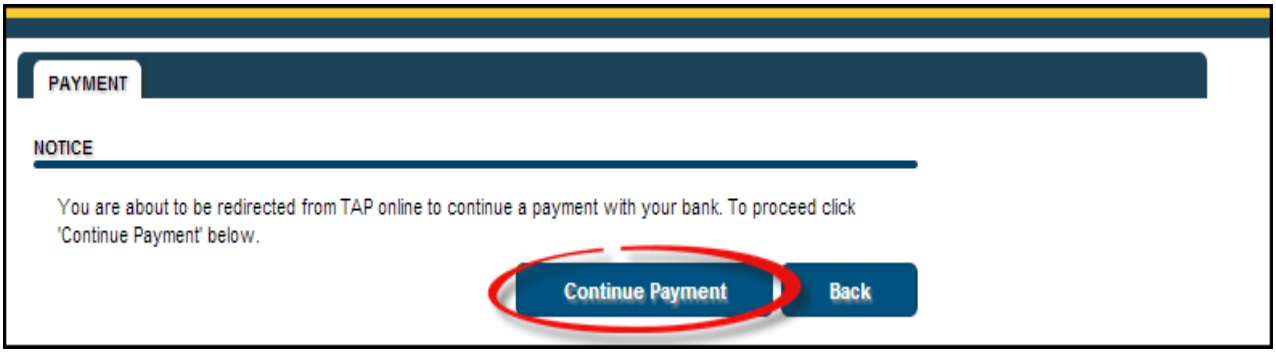
1. Click [Continue Payment] button: to proceed with the payment.




Note: For B2B method, the payment amount must not exceed RM 1,000,000.

2. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process.

3. Click [Continue Payment] button: to proceed with the payment.



4. Payment **confirmation** screen will require applicant to review and verify information.

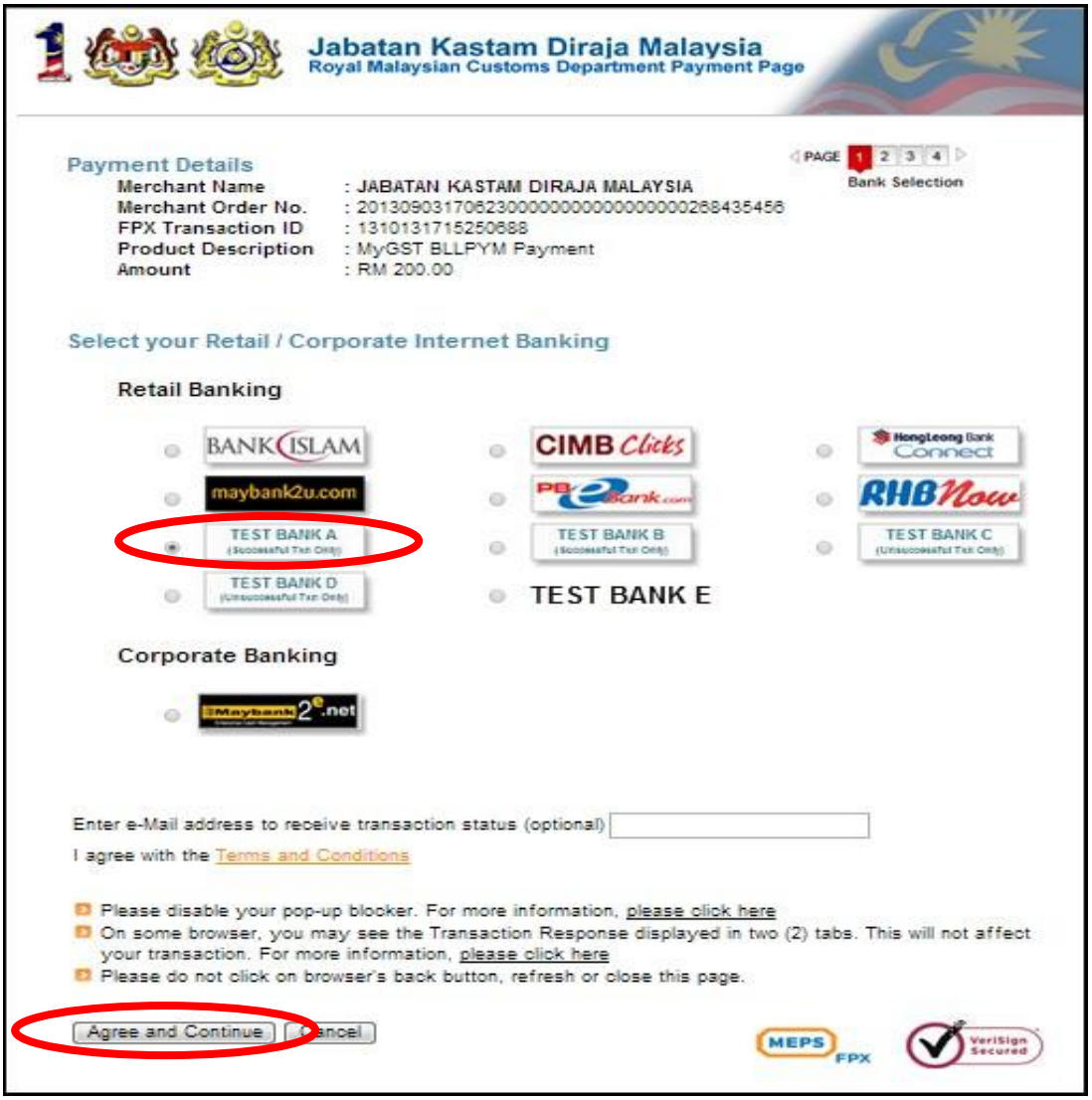
5. Review the payment details.

6. Click [Proceed] button: to proceed with the payment.

7. **Select Bank** screen will require applicant to select respective Bank.

8. Choose respective Bank. For example here, click [TEST BANK A] radio button

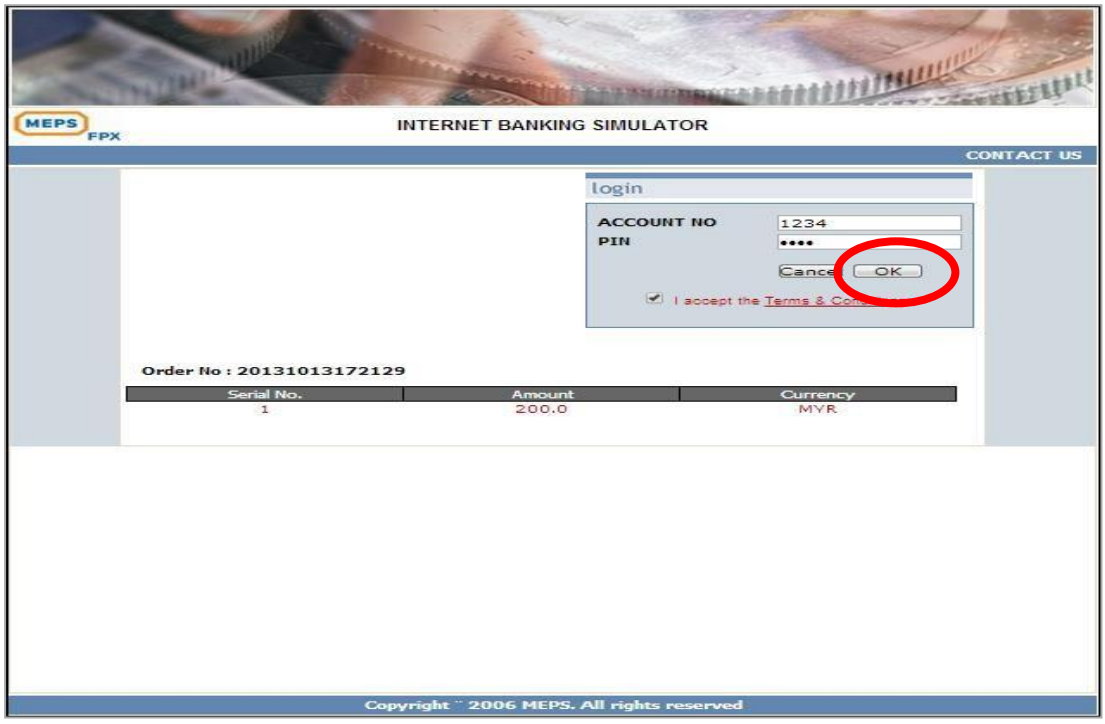
9. Click [Agree and Continue] button to continue to the next step.



10. System will navigate you to the Bank Portal page.

11. Fill in [Account No] and [PIN] field.

12. Click [OK] button: to continue to the next step.

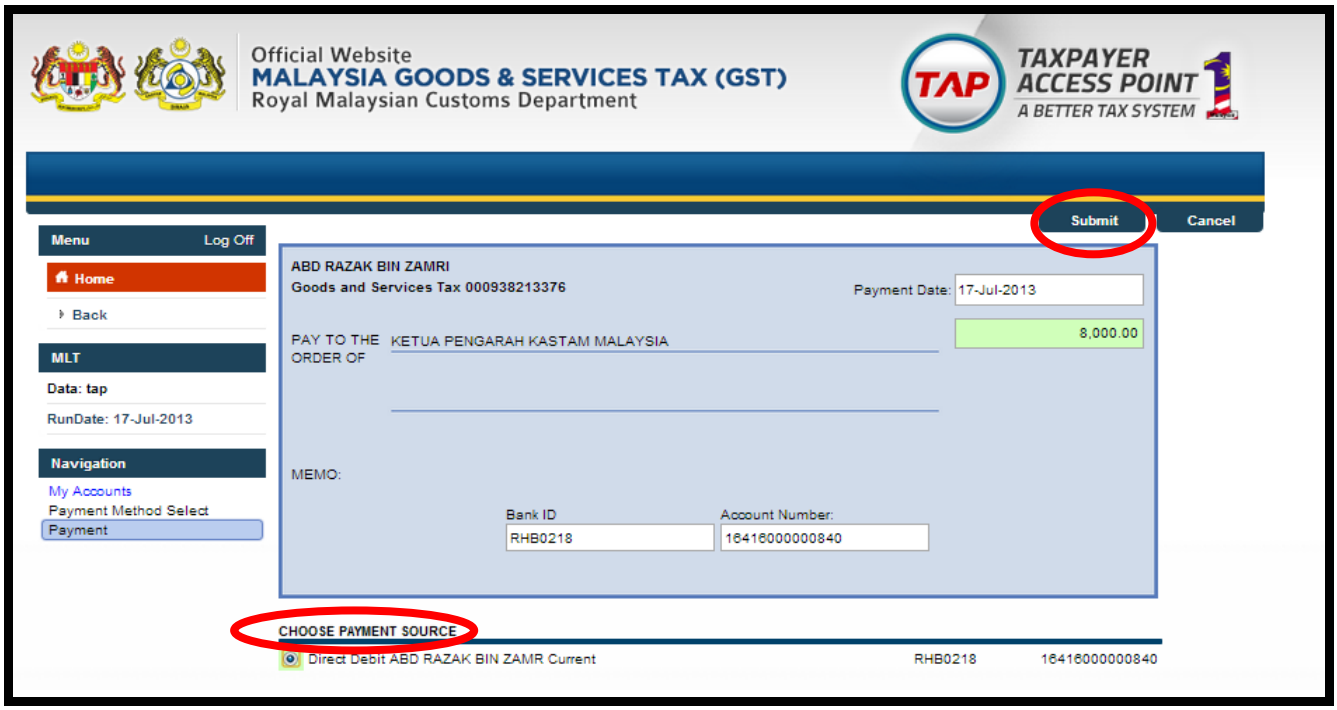


**Direct Debit**

1. Fill in the payment amount to be paid.

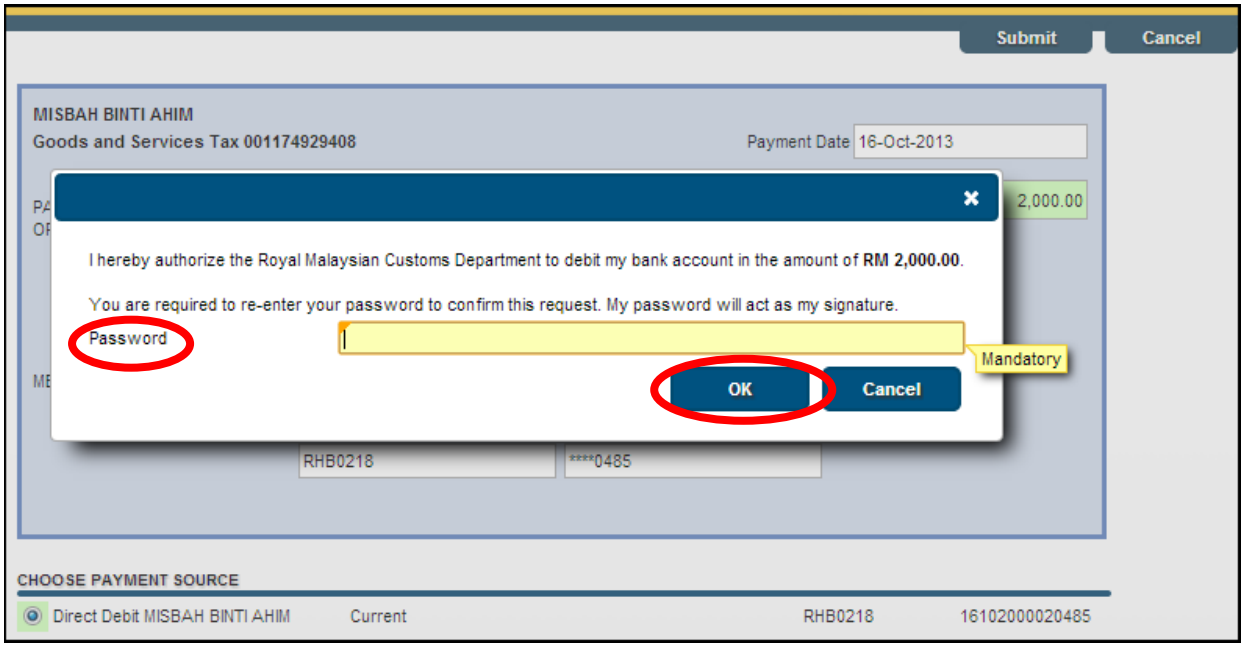
2. Under [Choose Payment Source] panel, click the radio button. System will auto-populate Bank ID and Account Number information.

3. Click [Submit] button: to submit the payment.




4. You are required to fill in [Password] field (as part of verification).

5. Click [OK] button: to continue to the next step.

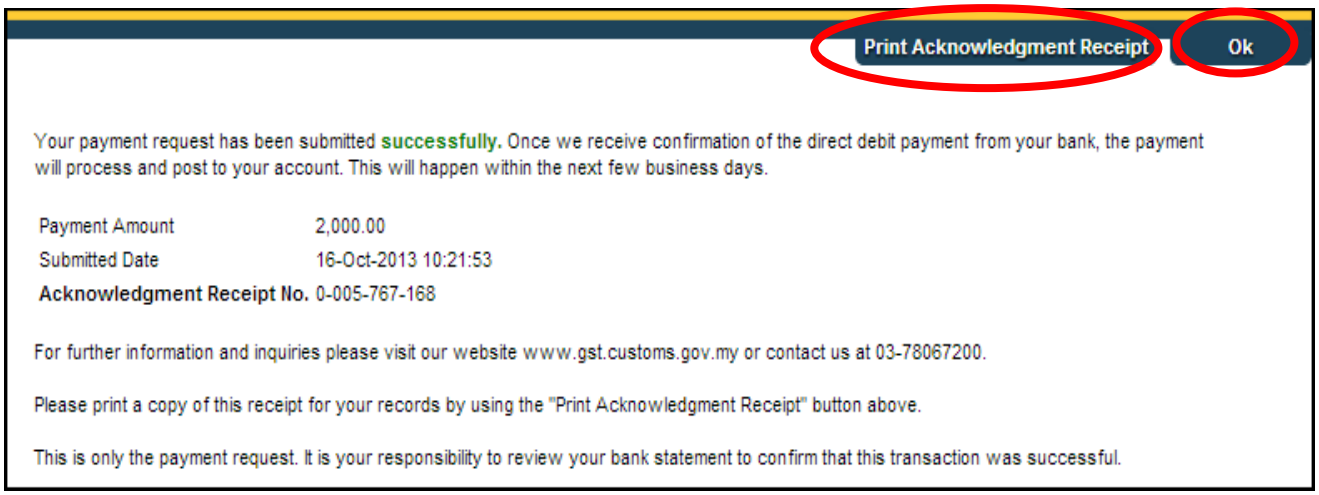


6. Confirmation screen. (This screen will display the confirmation information.
   For example: The payment status is now successfully.)

7. Click [Print Acknowledgment Receipt] button: to print the acknowledgement receipt.

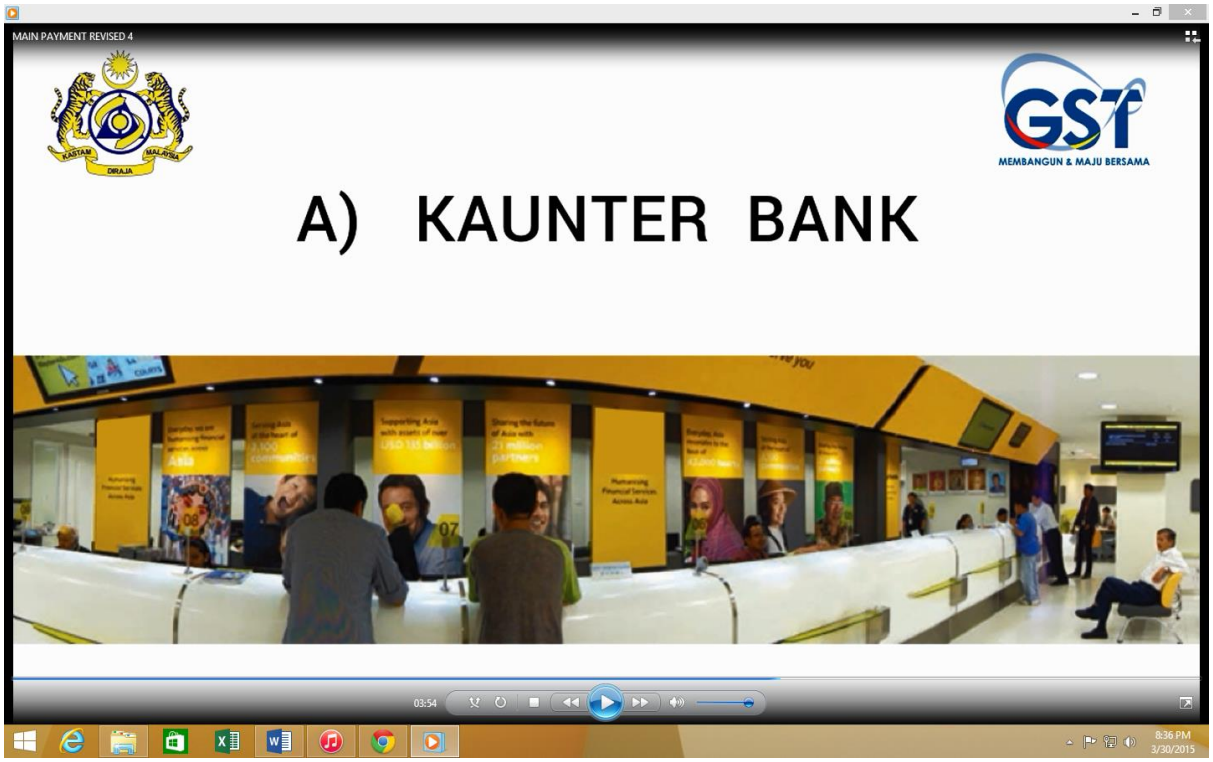
   Or

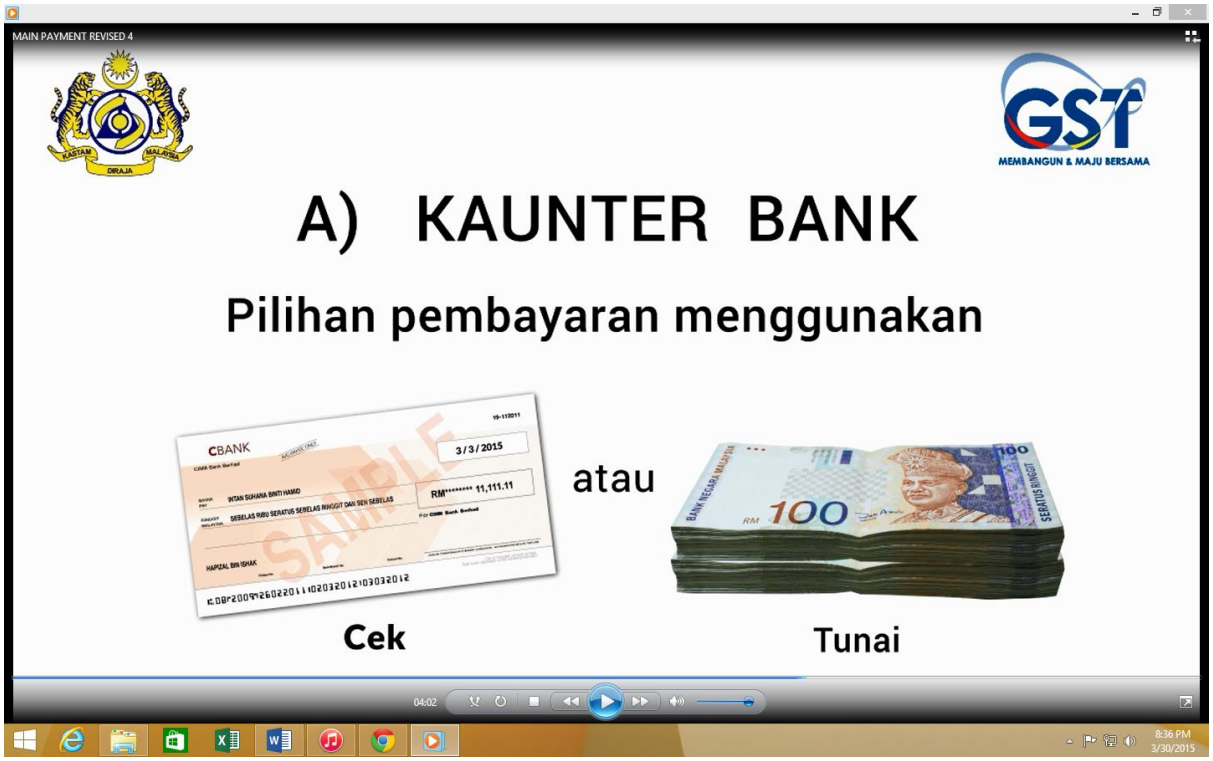
8. Click [OK] button: to return to the taxpayer's [Account Springboard].



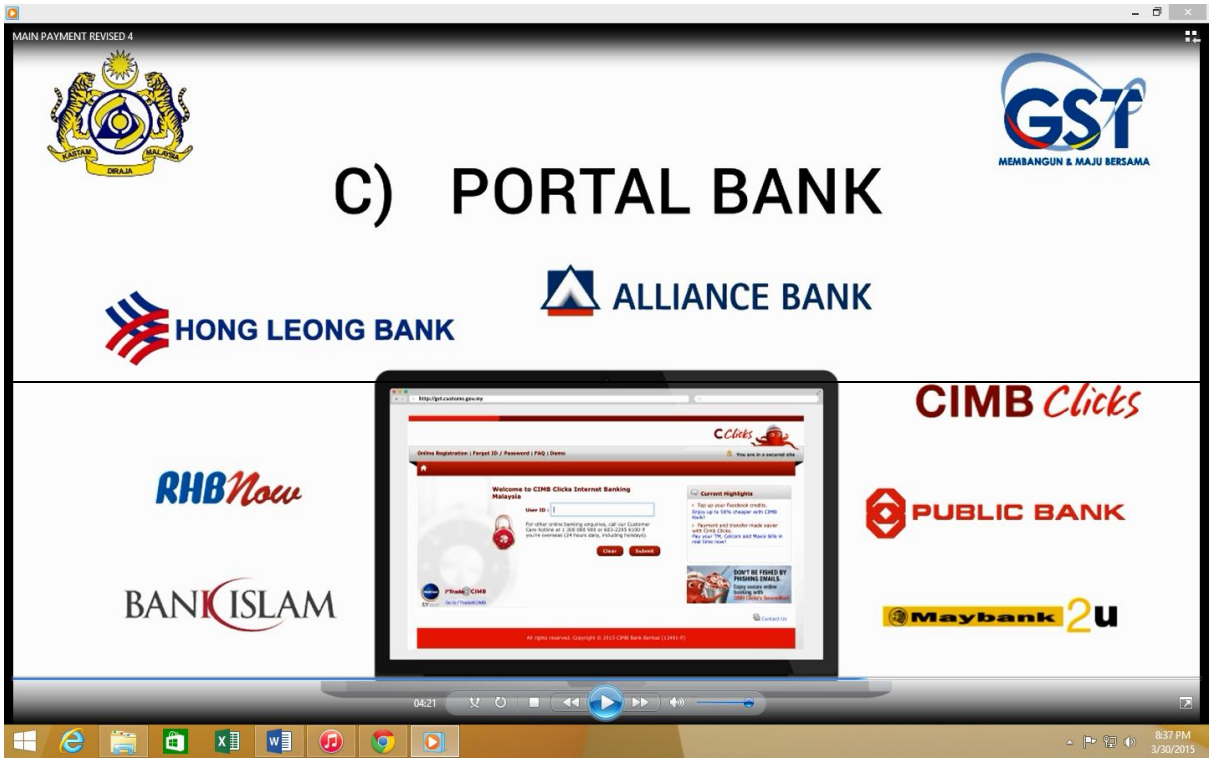
## 2.3 Make A Payment - Bank Payment

Taxpayers can make payments at seven agent banks which has been appointed either by Cash or Cheque.



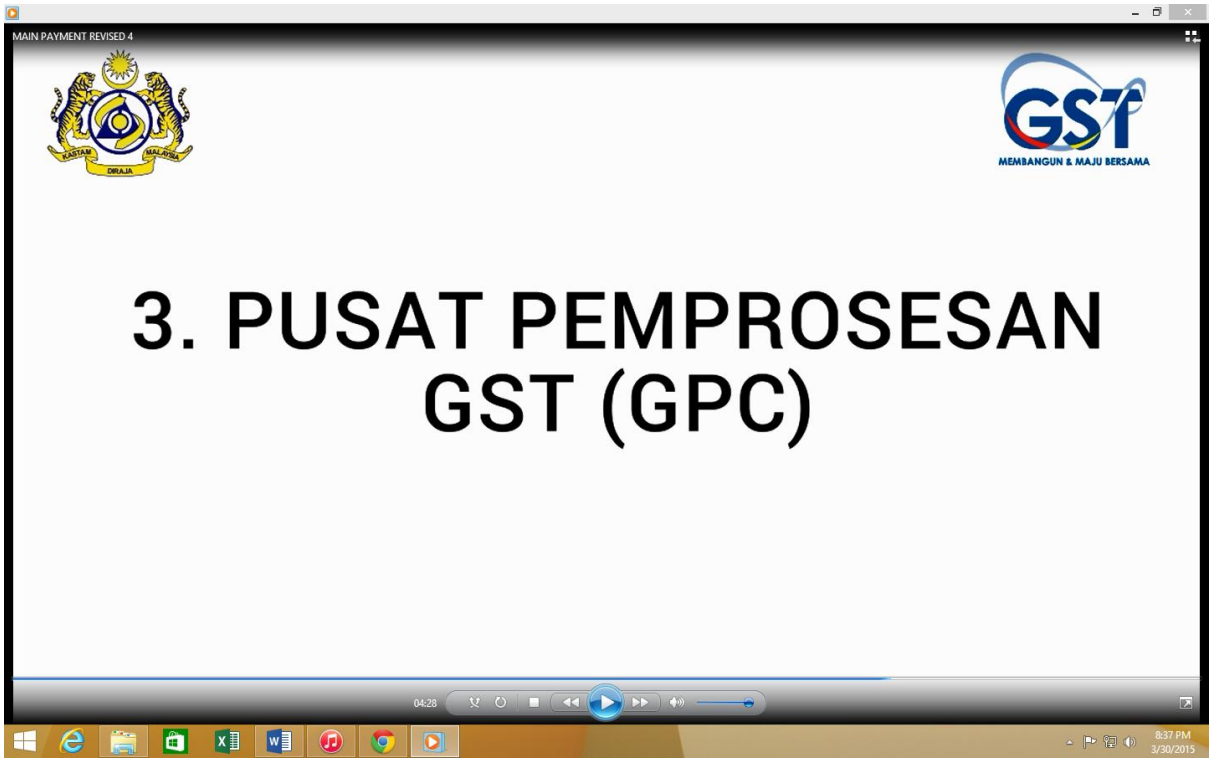



Payment can also be made using Self-Service Terminal or Bank Portal.

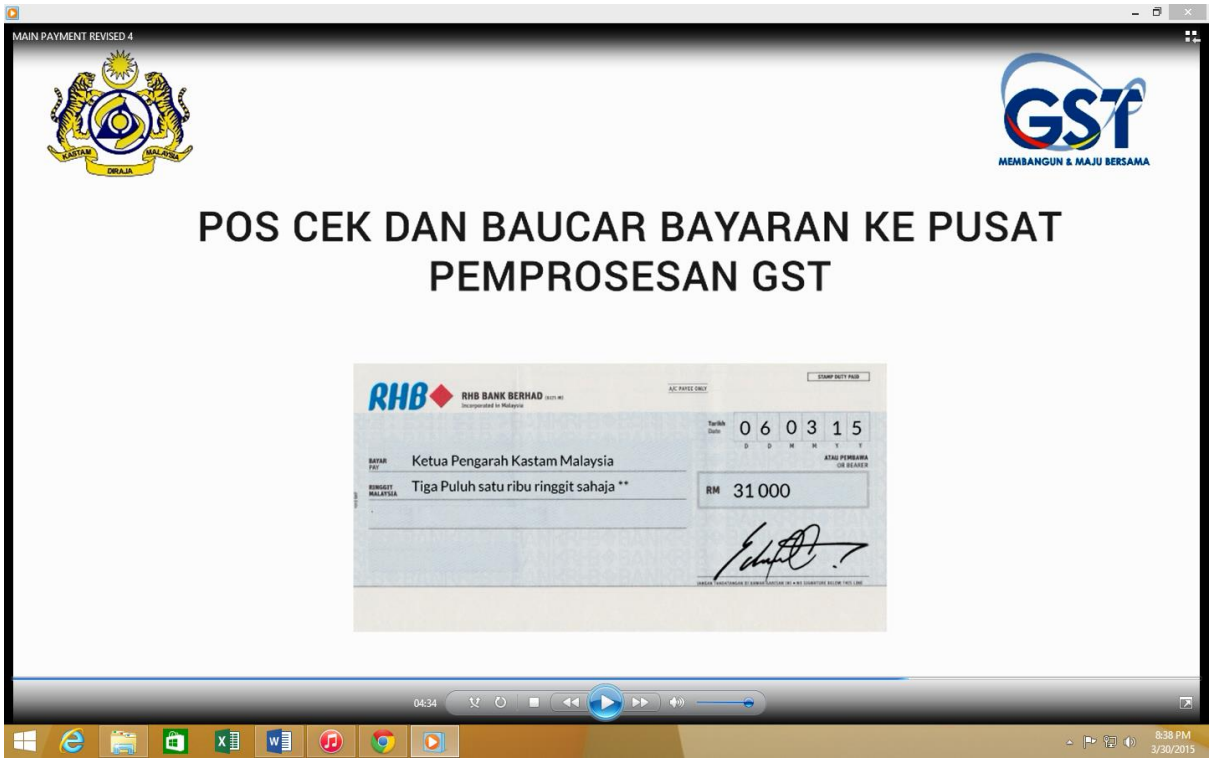


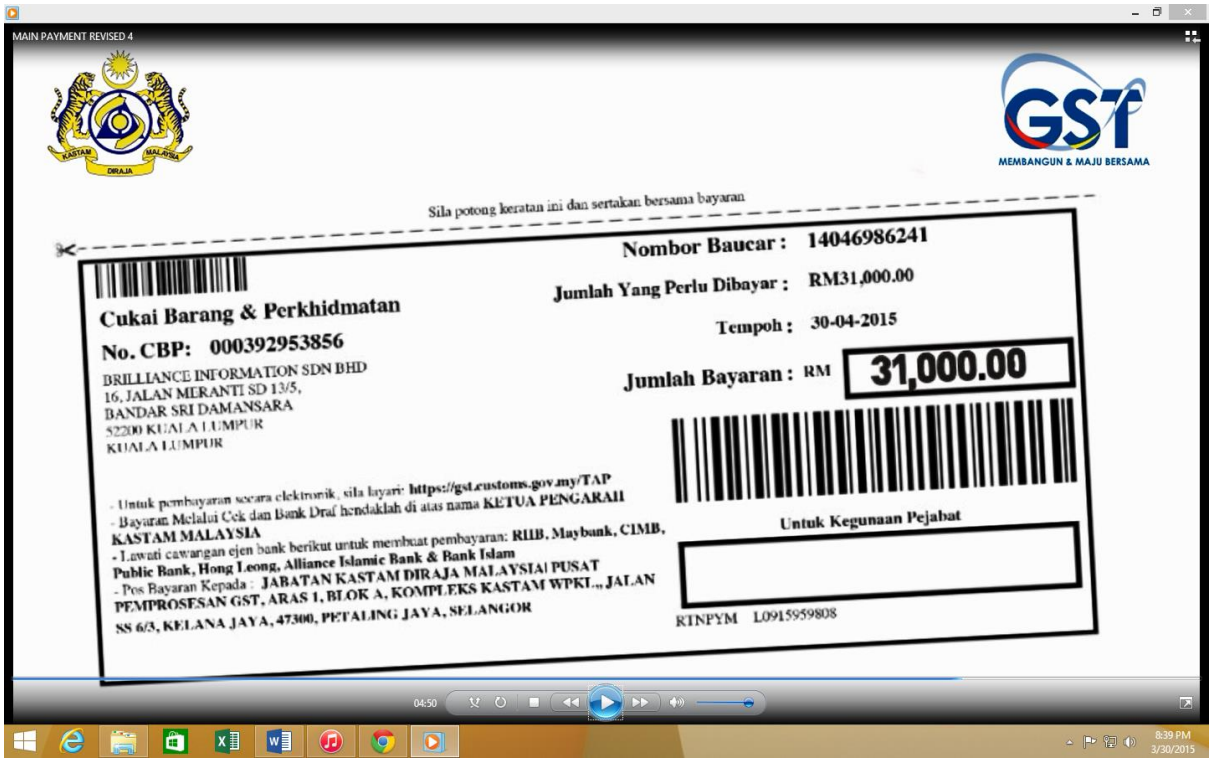
## 2.4 Make A Payment – Manually Payment

Manually Payment either by Cheque or Bank Draft must be submitted to GST Processing Centre (GPC).

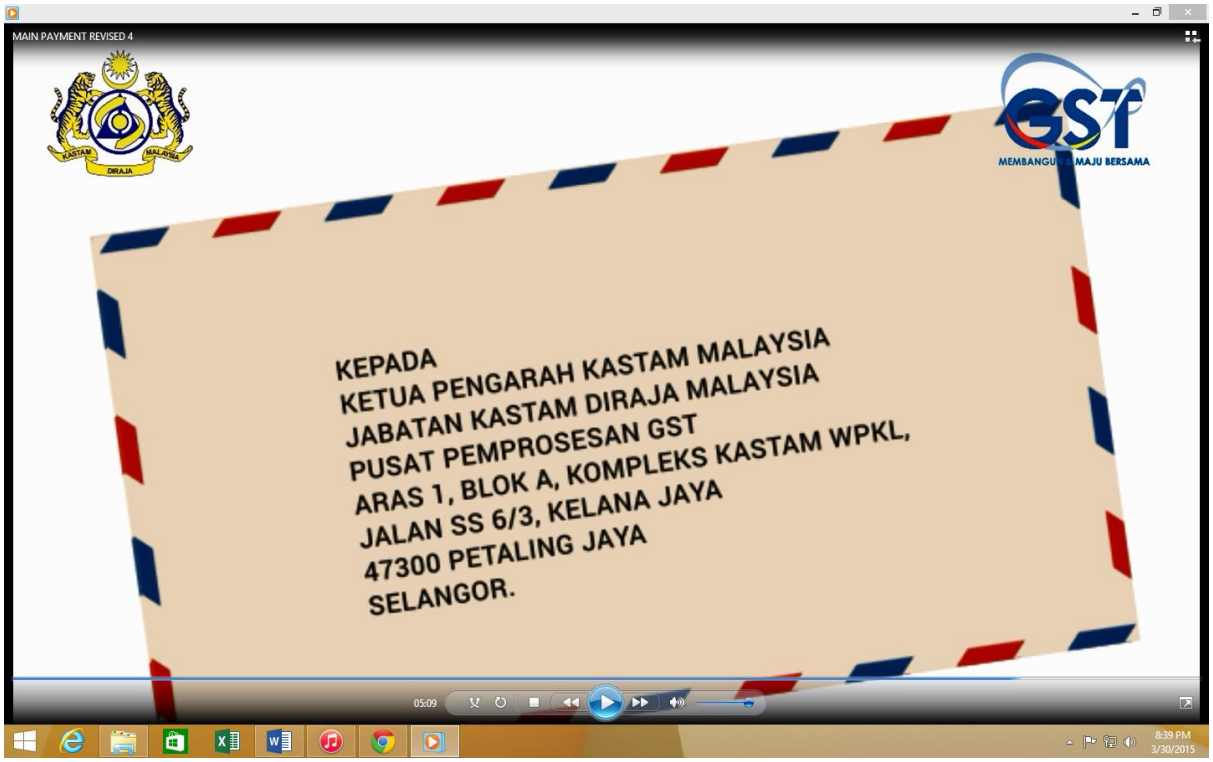


For example if using Cheque, post cheque and payment vouchers together to GPC.



GPC Address:




**Payments will be processed. Payment receipt will be sent to the taxpayer.**

# 3. FAQ

**3.1 I make a lump sum payment to Customs. How does Customs know that which account and which return period that payment made should be allocated.**

Maintaining payment will be made if payment received is valid but the payment is posted to the wrong account or taxable period. **Transfer will be done only after receiving an application form the taxpayer.** There are two types of maintaining payment:

i. Transferring Payment

Refers to the transfer of the entire payment made by the following criteria:

- ✓ Payments have been accounted in the taxpayer's ledger but there is an application by the taxpayer to make an amendment on the return period and taxpayer's account number.

- ✓ Payments have been accounted in the taxpayer's ledger but there is an application by the taxpayer to transfer payments to other taxpayer's ledger.

ii. Redirecting Payment

Refers to the transfer involving the distribution amount to several accounts or taxable period depending on the taxpayer's application.

**3.2 How do I inform Customs to arrange for transfer or redirecting payment?**

Application by a taxpayer must be made by email to GST Processing Centre (GPC).

Email : gst.payment@customs.gov.my

**3.3 Do JKDM accept payment through Telegraphic Transfer?**

Payment via Telegraphic Transfer is not available. Taxpayer is advised to use any payment facilities as set out on pages 2 to 4.

**3.4 How do I pay GST Import?**

GST Import should be paid according to normal importation payment procedure. For GST Import, cheque made will be payable to **PENGARAH KASTAM NEGERI.**