
TECHNICAL

Indirect Taxation

RMC'S DECISIONS ON FREQUENTLY ASKED GST ISSUES; 1-2014

In response to the many GST issues raised by CTIM, trade associations and professional bodies, the Royal Malaysian Customs (RMC) has recently decided on some of the frequently asked GST issues and uploaded it on the GST Portal. The decisions cover GST issues relating to the following areas:

1. Issuance of invoice before effective date for supply made on or after effective date
2. Accounting for GST on imported services
3. Claiming bad debt relief
4. Royalty
5. GST treatment on drop shipment
6. Foreign exchange
7. Financial guarantee contract
8. GST treatment on office holders/ directors' fees
9. Adjustment with credit or debit note

Members may view the RMC's decisions on frequently asked GST issues on the [Institute website](#) or the official website of [Malaysia Goods and Services Tax \(GST\)](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have or any clarifications you may wish to seek on the above decisions so that we may raise them to the RMC.

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