

e-CTIM TECH- IT 12/2015

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TO ALL MEMBERS

TECHNICAL

Indirect Taxation

RMC ISSUED DIRECTOR GENERAL'S DECISION ON FREQUENTLY ASKED GST ISSUES (FAI); FAI 1/2015

The Royal Malaysian Customs (RMC) has recently issued and uploaded a new batch of policy decisions [frequently asked GST issues or FAI] on its GST Portal. The GST policies decided relate to the following areas:

1. Last date to issues invoice for Sales Tax and Service Tax [*Sections 178 & 181 of Goods and Service Tax Act 2014 (GSTA)*]
2. Goods received free and given away free [*Para 5 of First Schedule, GSTA*]
3. Relaxation on Price Display [*Section 9(5) and (7) of GSTA*].
4. Supply of prepaid or post-paid SIM (Subscriber Identification Module) card within and between Designated Areas (DA) [*Section 155 of GSTA and GST (Imposition of Tax for Supplies in respect of DA) Order 2014 .[P.U.(A) 187/2014]*]
5. Blanket approval for Simplified Tax Invoice [*Section 33(3)(a) of GSTA*].

Members may view the Director General's Decision on FAI 1/2015 on the [Institute website](#) or the official website of [Malaysia Goods and Services Tax \(GST\) Portal](#).

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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