

e-CTIM TECH-IT 25/2015

8 June 2015

TO ALL MEMBERS

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TECHNICAL

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### Indirect Taxation

#### EXTENSION OF DEADLINE FOR SUBMISSION OF RETURN AND PAYMENT FOR THE TAXABLE PERIOD FROM 1 APRIL 2015 TO 30 APRIL 2015 – GST ANNOUNCEMENT

The Royal Malaysian Customs (RMC) has announced that the deadline for submission of the GST return (Form GST 03) by a GST registered business for the taxable period from 1 April 2015 to 30 April 2015, has been extended from 31 May 2015 to **14 June 2015**. [Please refer to your GST registration approval letter for your taxable period.]

[Section 43 of the GST Act 2014](#) stipulates that where any taxable person fails to furnish a return or furnishes a return which to the Director General (DG) appears incomplete or incorrect, the DG may assess, to the best of his judgement, the amount of tax due and payable from the taxable person and shall forthwith notify him of the assessment in writing.

Members are reminded to submit on or before the extended deadline to avoid an assessment being raised by the DG. Members may view the Announcement on the [Institute](#) website or on the [official website of Malaysia Goods and Services Tax \(GST\) portal](#).

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