

e-CTIM TECH-IT 31/2015

26 June 2015

TO ALL MEMBERS

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TECHNICAL

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### Indirect Taxation

#### **DEADLINE FOR SUBMISSION OF GST RETURN AND PAYMENT FOR TAXABLE PERIOD OF MAY 2015 – GST ANNOUNCEMENT**

The Royal Malaysian Customs (RMC) has recently made an [announcement](#) to inform that the deadline for GST return submission and payment for taxable period of May 2015 and for GST registered business where his first taxable period is from 1 April 2015 - 31 May 2015 as indicated in the registration approval letter, is **on or before 30 June 2015**.

[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 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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