

e-CTIM TECH-IT 35/2015

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TO ALL MEMBERS

TECHNICAL

Indirect Taxation

DEADLINE FOR SUBMISSION OF GST RETURN AND PAYMENT FOR TAXABLE PERIOD ENDING JUNE 2015 – GST ANNOUNCEMENT

The Royal Malaysian Customs (RMC) has recently made an [announcement](#) to inform that the deadline for GST return submission and payment by GST registered businesses for:

- (i) taxable period of June 2015 (monthly filing as indicated in the registration approval letter) or
- (ii) taxable period from 1 April 2015 - 30 June 2015 (quarterly filing as indicated in the registration approval letter)

is **on or before 31 July 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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