

TECHNICAL

Indirect Taxation

1 OCTOBER 2015 -- END OF HANDWRITTEN GST TAX INVOICE FOR RETAILERS

Use of Point of Sale System or Cash Register Machine for Issuing Tax Invoice

With effect from 1 October 2015, the following retail businesses are mandatorily required to use GST compliant Point-of-Sales (POS) system or GST compliant cash registers to issue GST tax invoice.

- I. Hardware store
- II. Restaurant including coffee house
- III. Mini market and grocery store
- IV. Book store
- V. Pharmacy
- VI. Entertainment centre

Handwritten tax invoices would not be permitted from **1 October 2015**.

Other businesses (apart from above mentioned) may issue computer generated or pre-printed tax invoices.

For more information, please refer to [Item 2 \(Issuance of Tax Invoice at the Beginning of GST Implementation\) of DG's Decision 3 \(dated 14 April 2015\)](#) and the [Minutes of Technical Committee for GST Implementation Meeting No.4/2015](#).

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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