

## e-CIRCULAR TO MEMBERS

### CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 5/2015

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TO ALL MEMBERS

**TECHNICAL** 

#### **Indirect Taxation**

# <u>APPLICATION TO EXCLUDE PARTICULARS IN GST TAX INVOICE [S.33(3) GST Act 2014]</u>

The Royal Malaysian Customs (RMC) has recently issued and uploaded a Form for the <u>Application</u> to exclude one or more particulars in a Tax Invoice under <u>Section 33(3) GST Act</u>. The information required includes:

- Applicant details (Name of Business, GST number, etc.)
- Business details (Business activity, payment method, types of invoice currently used, etc.)
- Particulars/information to be excluded
- Reason for exclusion of the particulars

The applicant is further required to make a declaration that the information given in the application, including any accompanying document(s) and supplement(s) is true, correct and complete in every respect.

The RMC has forewarned that if the required supporting document is not provided with the application or if the document does not contain enough information to prove that the applicant is eligible for the application, the application will be rejected.

Members may view the Form on the <u>Institute website</u> or the <u>official website of Royal Malaysian Customs Department.</u>

You may write to the Institute at <a href="technical@ctim.org.my">technical@ctim.org.my</a> or <a href="technical@ctim.org.my">secretariat@ctim.org.my</a> in respect of any suggestions, concern or comments you may have on the Form so that we may raise them to the RMC.

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