

e-CTIM TECH-IT 10/2017

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TO ALL MEMBERS

TECHNICAL

Indirect Taxation

Remission of Penalty under Section 62(2) of Goods and Services Tax Act (GSTA) 2014.

The Royal Malaysian Customs Department (RMCD) has made an [announcement](#) that GST registrants who have been imposed with late payment penalty may appeal to the Director General (DG) of Customs pursuant to [Section 62\(2\) of GSTA 2014](#). The application for remission of penalty should be submitted together with the original payment slip or receipt of payment for online transaction as proof of payment, to the respective controlling station. The remission of penalty is subject to approval by the DG.

Members may view the announcement on the [Institute's website](#) or on the [official website of Malaysia GST](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the [Announcement](#) so that we may raise them to the RMCD.

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