
TECHNICAL

Indirect Taxation

RMCD Announcement – Goods and Services Tax (GST) Registrants can request for two months taxable period (Bi-Monthly)

The Royal Malaysian Customs Department (RMCD) had [announced](#) recently that GST registrant may now request to the Director General of Customs (DG) for a two months taxable period (**Bi-Monthly**) subject to the following conditions:

1. Applicable only for GST registrants with a monthly taxable period;
2. GST Registrants under cash basis industries such as retailing are not allowed to apply; and
3. All applications will be subject to the DG's condition and approval.

The application must be made via the Taxpayer Access Point (TAP). Any applications made via letter to the GST Division, Putrajaya or ADM21 form to the GST Processing Centre, Kelana Jaya will **not be processed**.

Members may view the Announcement on the websites of the [Institute](#) and the [RMCD](#).

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