

TECHNICAL

Indirect Tax

RMCD Announcement - Amendment on Item 15 of Form GST-03 to Total Value of Other Supplies

We refer to the **Amendment of the Fifth Schedule to the Goods and Services Tax (GST) Regulations 2014 [P.U.(A) 190/2014]** in the [GST \(Amendment\) Regulations 2017 \[P.U.\(A\) 446/2017\]](#) (as reported in our [e-CTIM TECH-IT 6-2018](#)) which substitutes for item 15 of the Form GST-03 the item "Total Value of Other Supplies".

Pursuant to the above amendment, the Royal Malaysian Customs Department (RMCD) had [announced](#) that with effect from **1 January 2018**, details in item 15 of the Form GST-03 will be amended from "Total Value of GST Suspended under Item 14" to "Total Value of Other Supplies". Other supplies in this item refer to all supplies other than supplies declared in item 5, 10, 11, 12, 13, 14, 16, 17 and 18 in the Form GST-03. Other supplies also include disregarded supplies and out of scope supplies. Details of other supplies have been updated in the [Guide on Accounting Software Enhancement Towards GST Compliance \(revised as at 8 March 2018\)](#). **The list of updates can be found on pages 101 and 102 of the [Guide](#).** The Guide was previously [revised on 5 February 2018](#).

Notwithstanding the effective date of 1 January 2018 for the above-mentioned amendment in the GST (Amendment) Regulations 2017, the FAQ 21 on page 22 of the [Guide](#) states that a registered person has been given a **grace period of 6 months until 30 June 2018** to prepare their accounting system to adopt these changes. Until 30 June 2018, it is not a mandatory requirement for a registered person to declare his total value of other supplies in the Form GST-03.

Members may view the [RMCD's announcement](#) and the [GST Guide on Accounting Software Enhancement Towards GST Compliance \(revised as at 8 March 2018\)](#) on the [Institute's website](#) or on the [official website of the RMCD](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments that you may have on the updates to the [GST Guide on Accounting Software Enhancement Towards GST Compliance \(revised as at 8 March 2018\)](#) so that we may raise them to the RMCD.

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