

TECHNICAL

Indirect Tax

RMCD SPECIFIC GUIDE (OTHER GUIDE) – REVISED GST GUIDE ON TAX INVOICE, DEBIT NOTE, CREDIT NOTE AND RETENTION PAYMENT AFTER 1 SEPTEMBER 2018

The Royal Malaysian Customs Department (“RMCD”) has issued a [revised GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment after 1 September 2018](#) dated **29 April 2019** on its website. The updates are [highlighted in colour](#) in the Guidelines for easy reference. A summary of updates [(Appendix 1) (Amendments)] is also highlighted on page 10 of the [revised GST Guide](#).

The Guidelines replace the [GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment after 1 September 2018 dated 19 April 2019](#) (as reported in our [e-CTIM TECH-IT 20/2019](#) dated 6 May 2019).

Members may view the above updates on the websites of the [Institute](#) and the [RMCD](#). Members are also encouraged to visit the MySST website for further updates by the RMCD on the above matters.

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 above revised GST Guide so that we may raise them to the RMCD.

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