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TECHNICAL

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Indirect Taxation

**RMCD – Updated GST Guides on MySST website**

Further to our [e-CTIM TECH-IT 20/2019](#) and [e-CTIM TECH-IT 23/2019](#) dated 6 May 2019 and 15 May 2019 respectively, the Royal Malaysian Customs Department (“RMCD”) has issued the **updated GST Guides** which can be found under the SST Specific Guides (Other Guides) section in the [MySST website](#) as follows: -

No	List of GST Guides	Date of Publication
1.	<a href="#">GST Guide on Declaration and Adjustment after 1 September 2018</a>	08/05/2019 <i>Note:</i> 1 <sup>st</sup> update on 19 April 2019
2.	<a href="#">GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment after 1 September 2018</a>	09/05/2019 <i>Note:</i> 1 <sup>st</sup> update on 19 April 2019 and 2 <sup>nd</sup> update on 29 April 2019

The updates are highlighted in blue colour in the GST Guides by the RMCD for easy reference. Summaries of updates [(Appendix 1) (Amendments)] are also highlighted on page 12 and page 10 of the updated GST Guides respectively.

The updates in the above GST Guides are summarized as follows: -

- **Deadline for GST Adjustments** - Any GST adjustment shall be made by a registered person before **1 September 2020**. A registered person is not required to adjust his output or input tax for any changes taking place on or after 1 September 2020 [*kindly refer to item 19, page 9 of the [GST Guide on Declaration and Adjustment after 1 September 2018](#)*].
- A registered person is **not allowed to issue a credit note or debit note and make GST adjustment** after **31 August 2020**, although there is a change in consideration for the taxable supplies [*kindly refer to item 18 (page 3), 27 and 34 (page 6) of the [GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment after 1 September 2018](#)*].

Members may view the above guides 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](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above updated GST Guides so that we may raise them to the RMCD.

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