
TECHNICAL

Indirect Taxation

Reminder – Amendment to Final GST-03 Return to be submitted on or before 31 August 2020

The Institute would like to remind members that the due date for submission of **any amendment to the final GST-03 return** is **on or before 31 August 2020** subject to meeting of conditions set-out in the updated GST Guides on [Declaration and Adjustment after 1 September 2018](#) and [Tax Invoice, Debit Note, Credit Note and Retention Payment after 1 September 2018](#) issued by the Royal Malaysian Customs Department in May 2019. According to the updated GST Guides, no GST adjustment is allowed to be made after 31 August 2020.

For more details on the above matter and the updated GST Guides, members may refer to our [e-CTIM TECH-IT 25/2019](#) dated 27 May 2019.

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