

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TO ALL MEMBERS

12 January 2015

TECHNICAL

Indirect Taxation

APPLICATION TO EXCLUDE PARTICULAR IN GST TAX INVOICE [S.33(3) GST Act 2014]

Please be informed that the Royal Malaysian Customs (RMC) has recently issued and uploaded a Form for the Application to exclude one or more particulars in a Tax Invoice under Section 33(3) GST Act. The information required includes:

- Applicant details (Name of Business, GST number, etc.)
- Business details (Business activity, payment method, types of invoice currently used, etc.)
- Particulars/information to be excluded
- Reason for exclusion of the particulars

The applicant is further required to make a declaration that the information given in the application, including any accompanying document(s) and supplement(s) is true, correct and complete in every respect.

The RMC forewarn that any application without providing the required supporting document or the document does not contain enough information to prove the eligibility for the application, will be rejected.

Members may view the Form on the Institute website or the official website of Royal Malaysian Customs Department.

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 Form so that we may raise them to the RMC.

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