

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TO ALL MEMBERS

16 January 2015

TECHNICAL

Indirect Taxation

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

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 has forewarned that if the required supporting document is not provided with the application or if the document does not contain enough information to prove that the applicant is eligible for the application, 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.

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.