

TECHNICAL

Indirect Taxation

RMC ISSUED DIRECTOR GENERAL'S DECISION ON FREQUENTLY ASKED GST ISSUES (FAI); FAI 1/2015

The Royal Malaysian Customs (RMC) has recently issued and uploaded a new batch of policy decisions [frequently asked GST issues or FAI] on its GST Portal. The GST policies decided relate to the following areas:

1. Last date to issues invoice for Sales Tax and Service Tax [*Sections 178 & 181 of Goods and Service Tax Act 2014 (GSTA)*]
2. Goods received free and given away free [*Para 5 of First Schedule, GSTA*]
3. Relaxation on Price Display [*Section 9(5) and (7) of GSTA*].
4. Supply of prepaid or post-paid SIM (Subscriber Identification Module) card within and between Designated Areas (DA) [*Section 155 of GSTA and GST (Imposition of Tax for Supplies in respect of DA) Order 2014 .[P.U.(A) 187/2014]*]
5. Blanket approval for Simplified Tax Invoice [*Section 33(3)(a) of GSTA*].

Members may view the Director General's Decision on FAI 1/2015 on the [Institute website](#) or the official website of [Malaysia Goods and Services Tax \(GST\) Portal](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have or any clarifications you may wish to seek on the above decisions 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.