



CHARTERED TAX INSTITUTE OF MALAYSIA

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 43/2015

20 August 2015

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

FURTHER EXTENSION OF DEADLINE FOR SUBMISSION OF THE FIRST GST RETURN (QUARTERLY TAXABLE PERIOD) AND PAYMENT

Further to our [e-CTIM TECH-IT 38-2015](#), the Royal Malaysian Customs (RMC) has **further extended** the deadline for submission of the **first GST return** (Form GST 03) for the **first quarterly taxable period** from 1 April 2015 to 30 June 2015 (as indicated in the registration approval letter) to **24 August 2015**.

There is **no extension** for submission of GST return (Form GST 03) and payment **for the monthly taxable period**.

[Section 43 of the GST Act 2014](#) stipulates that where any taxable person fails to furnish a return or furnishes a return which to the Director General (DG) appears incomplete or incorrect, the DG may assess, to the best of his judgement, the amount of tax due and payable from the taxable person and shall forthwith notify him of the assessment in writing.

Members are reminded to submit on or before the extended deadline to avoid an assessment being raised by the DG. Members may view the Announcement on the [Institute](#) website or on the [official website of Malaysia Goods and Services Tax \(GST\) portal](#).

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