

DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS

NO.	ISSUES	DECISION
1.	Application for Self Billed Invoice.	<p>(1) Any registered person (recipient) who meets the requirements and conditions stipulated in section 33 GSTA and regulation 22 GSTR to use a self-billed invoice, may apply for DG's approval by submitting a Self-Billed Invoice Declaration.</p> <p>(2) The Self-Billed Invoice Declaration form can be down-loaded from GST portal via Legislation and Guide field.</p> <p>(3) The Declaration must be affirmed before a Commissioner of Oath and to be submitted to the nearest customs office together with the list of the suppliers who have agreed to a self-billed invoice. The copy of the Declaration is to be kept by the recipient as internal records.</p> <p>(4) Once the Declaration has been submitted to the nearest customs office, the recipient may issue a self-billed invoice without any further approval from DG.</p> <p>(5) Additional Declaration must be made and submitted if there is additional supplier.</p>
2.	<p>Issuance of tax invoice at the beginning of GST implementation.</p> <p>(a) Whether existing stock of invoices can be stamped with the word '<i>tax invoice</i>' and used by a registered person until the stock last?</p>	<p>(1) The existing stock of invoices which were pre-printed before 1 April 2015 and which were not GST compliant can be used by a supplier who is a registered person until 30th September 2015 or while stock last whichever is the earlier subject to the following conditions –</p> <p>(a) the invoices and copies of such invoices must be stamped with the word '<i>tax invoice</i>' (<i>for full tax invoice</i>), '<i>GST registration number</i>' and '<i>rate of tax</i>';</p> <p>(b) the invoices and copies of such invoices must contain all particulars</p>

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	(b) Whether a full handwritten tax invoice can be issued by a registered person?	<p>prescribed in the regulation 22 of GSTR (GST Regulations 2014);</p> <p>(c) the copies of such invoices must be kept and preserved for a period of seven years; and</p> <p>(d) beginning 1st October 2015, the registered person excluding 'retailers' must use a computer generated invoice or pre-printed invoice which is GST compliant.</p> <p>(2) In the case of 'retailers', they must use a GST compliant point of sale (POS) system or a GST compliant cash register to issue GST tax invoices beginning 1st October 2015.</p> <p>(3) The 'retailers' in this item refers to the following categories of businesses –</p> <p>(a) Hardware shop.</p> <p>(b) Restaurant including coffee shop.</p> <p>(c) Mini market, grocery and sundry shop.</p> <p>(d) Book store.</p> <p>(e) Pharmacy.</p> <p>(f) Places of entertainment.</p> <p>(4) A GST registered person is not allowed to issue any handwritten tax invoices.</p>
3.	<p>Period for issuing tax invoice.</p> <p>When does a supplier need to issue a tax invoice?</p>	<p>(1) Section 33 GSTA provides that except as otherwise provided in this section, every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice containing the prescribed particulars. Failure to issue a tax invoice is an offence.</p>

NO.	ISSUES	DECISION
		(2) Every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice to his buyer within 30 days from the date of supply or the date of payment made on such supply (in full or in part).