

## [GST Announcement \(090517\)](#)

### **~~NEW~~ REMISSION OF PENALTY UNDER SECTION 62 (2) OF GOODS AND SERVICES TAX ACT 2014**

09/05/2017

Registered persons who have been imposed late payment penalty may appeal by submitting an application for remission to the controlling station. The application shall be attached with the original payment slip or receipt of payment for online transaction as proof of payment

Remission of penalty is subject to approval by the Director General