

**MEMO**

**TO ALL OUR VALUED CLIENTS**

**RE: GST GUIDES ISSUED ON 19 APRIL 2019**

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Please be advised that the Royal Malaysian Customs Department (RMCD) have issued 2 guides (available in the RMCD MySST Website) on 19 April 2019 as follows:-

1. GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment after 1<sup>st</sup>. September 2018.
2. GST Guide on Declaration and Adjustment after 1<sup>st</sup>. September 2018.

The main issues in these guides relates to the declaration of output tax and the claiming of input tax in the final submission of the GST 03 Form for the August 2018 monthly submission or the July and August 2018 quarterly submission made before the deadline of 29 December 2018 and transactions which occurred after the deadline of 29 December 2018.

For example, if you have claimed any amounts for bad debt relief (input tax) in the final submission or previous submissions, and the debtor only paid you in 2019, you are required to account for the output tax by amending your final submission in the month you received the payment and make the necessary payment to RMCD in the same month.

Likewise, if you have accounted any amounts as output tax due to not paying any suppliers in the final submission or previous submissions, and you have paid your supplier in 2019, you are allowed to claim the input tax by amending your final submission in the month you made the payment.

These are just some examples, please read the guides for the full details on the above mentioned examples and other matters related.

Thank you.

Yours faithfully,  
**BATTCHOO & YONG PLT**