

Submission GST-03 Return for Final Taxable Period

Please be informed that pursuant to **Section 6, Goods and Service Tax (Repeal) Act 2018**, all GST Registrants are required to submit the GST-03 Return on the final taxable period and make full payment for the amount of tax payable in connection with the supply, for the last taxable period not later than **120 days from 01.09.2018**. Please refer to the following schedule for better understandings:-

Final Taxable Period	Final Taxable Period as defined by the Section 6(1), Goods and Service Tax (Repeal) Act 2018	Last day for submission / payment
Monthly Period - 01.08.2018 – 31.08.2018	Latest by 31th August 2018	28.12.2018
Bi-Monthly Basis - 01.07.2018 – 31.08.2018 - 01.08.2018 – 30.09.2018 (Need to account transactions from 01.08.2018 – 31.08.2018 ONLY).		
Quarterly Basis - 01.06.2018 – 31.08.2018 - 01.07.2018 – 30.09.2018 (Need to account transactions from 01.07.2018 – 31.08.2018 ONLY). - 01.08.2018 – 31.10.2018 (Need to account transactions from 01.08.2018 – 31.08.2018 ONLY).		

Varied Period

Taxable period approved by the Director General of Customs

Monthly Basis

- 16.08.2018 – 15.09.2018 (Need to account transactions from **16.08.2018 – 31.08.2018 ONLY**).

Bi-Monthly Basis

- 16.07.2018 – 15.09.2018 (Need to account transactions from **16.07.2018 – 31.08.2018 ONLY**).

Quarterly Basis

- 26.08.2018 – 25.11.2018 (Need to account transactions from **26.08.2018 – 31.08.2018 ONLY**).