

**GST FREQUENTLY ASKED ISSUES (FAI)**

**ITEM 5:  
Approval for Simplified Tax Invoice**

- (i) Section 2 of GSTA defines 'tax invoice' means an invoice required to be issued by a taxable person under section 33 of GSTA.
- (ii) Any registered person who makes taxable supply of goods or services in Malaysia shall issue a tax invoice containing particulars prescribed in regulation 22 of Goods and Service Tax Regulations 2014 [P.U.(A)190/2014] (GSTR) unless otherwise approved by the DG (section 33(1) of GSTA).
- (iii) Section 33(3)(a) of GSTA provides that the DG may approve written application made by a registered person to exclude prescribed particulars subject to conditions as he deems fit to impose. However, the registered person shall include the recipient name and address in the tax invoice upon request by the recipient.
- (iv) Simplified tax invoice refers to tax invoice without full particulars prescribed in regulation 22 GSTR and this tax invoice can only be issued by a registered person who has been granted approval by the DG.
- (v) Decision

DG pursuant to section 33(3)(a) of GSTA gives his approval (blanket) to any registered person who makes a supply to end consumer (not businesses), to exclude following particulars in their tax invoices –

- (a) the word '*tax invoice*' (reg. 22(a) GSTR);
- (b) name and address of the recipient (reg.22(e) GSTR);
- (c) the total amount payable exclusive of tax.