DECISION BY DIRECTOR GENERAL OF ROYAL MALAYSIAN CUSTOMS

ITEM 5:
Voluntary Registration for pre commencement of business

i) A person who intends to make any taxable supplies can apply for voluntary registration if he can satisfy that he is committed to do business by submitting the following documents:

(a) details of business arrangements (e.g. business plans, plants and location);

(b) copies of contract for establishment of premises such as rental of premises/construction of pipelines/purchase of equipment;

(c) details of any patents;

(d) details of business purchases; or

(e) other documentary supporting evidence.

AND;

ii) The first taxable supply is made within 12 months from the date of application.

(wef 28/10/2015)