ITEM 1: 

Application for Self Billed Invoice

(1) Any registered person (recipient) who meets the requirements and conditions stipulated in section 33 GSTA and regulation 22 GSTR to use a self-billed invoice, may apply for DG’s approval by submitting a Self-Billed Invoice Declaration.

(2) The Self-Billed Invoice Declaration form can be downloaded from GST portal via Legislation and Guide field.

(3) The Declaration must be affirmed before a Commissioner of Oath and to be submitted to the customs office, GST Division (controlling station) together with the list of the suppliers who have agreed to a self-billed invoice. The copy of the Declaration is to be kept by the recipient as internal records. (Amended 25/5/2015)

(4) Once the Declaration has been submitted to the customs office, GST Division (controlling station), the recipient may issue a self-billed invoice without any further approval from DG. (Amended 25/5/2015)

(5) Additional Declaration must be made and submitted if there is additional supplier.