

DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS

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 down-loaded 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.