

**DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS**

**ITEM 2:**

**Issuance of tax invoice at the beginning of GST implementation**

- (a) *Whether existing stock of invoices can be stamped with the word 'tax invoice' and used by a registered person until the stock last?*
- (b) *Whether a full handwritten tax invoice can be issued by a registered person?*
- (1) The existing stock of invoices which were pre-printed before 1 April 2015 and which were not GST compliant can be used by a supplier who is a registered person until 30<sup>th</sup> September 2015 or while stock last whichever is the earlier subject to the following conditions –
- (a) the invoices and copies of such invoices must be stamped with the word 'tax invoice' (for full tax invoice), 'GST registration number' and 'rate of tax';
  - (b) the invoices and copies of such invoices must contain all particulars prescribed in the regulation 22 of GSTR (GST Regulations 2014);
  - (c) the copies of such invoices must be kept and preserved for a period of seven years; and
  - (d) beginning 1<sup>st</sup> October 2015, the registered person excluding 'retailers' must use a computer generated invoice or pre-printed invoice which is GST compliant.
- (2) In the case of 'retailers', they must use a GST compliant point of sale (POS) system or a GST compliant cash register to issue GST tax invoices beginning 1<sup>st</sup> October 2015.
- (3) The 'retailers' in this item refers to the following categories of businesses –
- (a) Hardware shop.
  - (b) Restaurant including coffee shop.
  - (c) Mini market, grocery and sundry shop.
  - (d) Book store.

- (e) Pharmacy.
- (f) Places of entertainment.

(4) A GST registered person is not allowed to issue any handwritten tax invoices.