

DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS

ITEM 3:

Period for issuing tax invoice

When does a supplier need to issue a tax invoice?

- (1) Section 33 GSTA provides that except as otherwise provided in this section, every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice containing the prescribed particulars. Failure to issue a tax invoice is an offence.
- (2) Every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice to his buyer within 30 days from the date of payment made by the buyer on such supply (in full or in part). *(Amended 7/7/2015)*