ITEM 2:

Issuing tax invoice before effective date

Whether businesses can issue tax invoice with GST NIL to their customers before effective date on the trial basis?

(i) Section 183 GSTA provides that, tax shall not be charged and levied on any supply of goods or services or importation of goods made before the effective date.

(ii) Businesses can issue tax invoice with the words ‘GST NIL’ to their customers one (1) week before effective date on the trial basis and it must indicate that it is for trial only.