

GST FREQUENTLY ASKED ISSUES (FAI)

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.