

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

**ITEM 1:**

**Tax invoice for disregarded supply and out of scope supply**

- (1) Every registered person shall issue a tax invoice when making any taxable supply of goods or services (s.33 GSTA) including taxable supply which is disregarded and granted relief.
- (2) For the taxable supply which is disregarded or granted relief, the tax element in the tax invoice must be presented as 'NIL' and specified as 'disregarded' or 'relief'.
- (3) No tax invoice shall be issued for an out of scope supply or an exempt supply. However, if the transaction involves a combination of exempt supply and taxable supply, or taxable supply and out of scope supply, the registered person must issue a tax invoice and specify each type of the supply.