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.