

DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS

ITEM 3:

Holding tax invoice as in paragraph 38(4)(a) of the GST Regulations 2014

To what extent a person is considered as holding a tax invoice as in paragraph 38(4)(a) of GST Regulations (GSTR) 2014?

- (i) Paragraph 38(4)(a) of GSTR 2014 provides that if a registered person did not claim for the input tax in the taxable period, in which he holds tax invoice, the Director General may allow such person to claim the input tax within 6 years from the date of supply to or importation by him.
- (ii) For the purpose of claiming input tax in accordance with paragraph 38(4)(a) of GSTR 2014, a taxable person is considered to hold a tax invoice on the earlier of:
 - (a) the date or time of posting the tax invoice into the company Accounts Payable; or
 - (b) one year from the date he holds the tax invoice.