

PART IV
TAX INVOICE, CREDIT NOTE AND DEBIT NOTE

Contents of tax invoice

22. A registered person issuing a tax invoice shall state thereon the following particulars:

- (a)* the word "tax invoice" in a prominent place;
- (b)* the tax invoice serial number;
- (c)* the date of the tax invoice;
- (d)* the name, address and identification number of the supplier;
- (e)* the name and address of the person to whom the goods or services are supplied;
- (f)* a description sufficient to identify the goods or services supplied;
- (g)* for each description, distinguish the type of supply for standard rate, zero rate and exempt, the quantity of the goods or the extent of the services and the amount payable, excluding tax;
- (h)* any discount offered;
- (i)* the total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount;
- (j)* the total amount payable inclusive of total tax chargeable; and
- (k)* any amount referred to in paragraphs *(i)* and *(j)* expressed in a currency other than ringgit shall also be expressed in ringgit in accordance with paragraph 5 of the Third Schedule of the Act.