

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

**ITEM 2:  
Accounting for GST on imported services**

- i) S.13(4) GSTA 2014 provides that the time of supply for imported services shall be treated to have been made at the following dates whichever is the earlier:
- (a) the date when any payment is made by the recipient; or
  - (b) the date when any invoice is issued by the supplier who belongs in a country other than Malaysia or who carries on business outside Malaysia.  
*(Subst. w.e.f. 1/1/2016)*
- ii) The value for imported services is tax exclusive

***(Note: Kindly refer to the amendment of section 13 of the GSTA 2014)***