

SUBMISSION GST-03 RETURN FOR FINAL TAXABLE PERIOD

Pursuant to **Section 6, Goods and Service Tax (Repeal) Act 2018**, Jabatan Kastam Diraja Malaysia (Royal Malaysian Customs Department, RMCD) has on 17 Aug 2018 announced that all GST registrants are required to submit GST-03 return on the final taxable period.

Registrants are compulsory to make full payment for the amount of tax payable in connection with the supply, for the last taxable period within 120 days from 01.09.2018, which is by 29 Dec 2018.

Please refer to the document on the next page for more information.

Alternatively, you could visit the website <https://www.mysst.customs.gov.my/Highlights> on the GST & SST announcement.



Submission GST-03 Return for Final Taxable Period

Please be informed that pursuant to **Section 6, Goods and Service Tax (Repeal) Act 2018**, all GST Registrants are required to submit the GST-03 Return on the final taxable period and make full payment for the amount of tax payable in connection with the supply, for the last taxable period within **120 days from 01.09.2018**. Please refer to the following schedule for better understandings:-

Final Taxable Period	Final Taxable Period as defined by the Section 6(1), Goods and Service Tax (Repeal) Act 2018	Last day for submission / payment
Monthly Period - 01.08.2018 – 31.08.2018	Latest by 31th August 2018	29.12.2018
Bi-Monthly Basis - 01.07.2018 – 31.08.2018 - 01.08.2018 – 30.09.2018 (Need to account transactions from 01.08.2018 – 31.08.2018 ONLY).		
Quarterly Basis - 01.06.2018 – 31.08.2018 - 01.07.2018 – 30.09.2018 (Need to account transactions from 01.07.2018 – 31.08.2018 ONLY). - 01.08.2018 – 31.10.2018 (Need to account transactions from 01.08.2018 – 31.08.2018 ONLY).		
Varied Period Taxable period approved by the Director General of Customs Monthly Basis - 16.08.2018 – 15.09.2018 (Need to account transactions from 16.08.2018 – 31.08.2018 ONLY). Bi-Monthly Basis - 16.07.2018 – 15.09.2018 (Need to account transactions from 16.07.2018 – 31.08.2018 ONLY). Quarterly Basis - 26.08.2018 – 25.11.2018 (Need to account transactions from 26.08.2018 – 31.08.2018 ONLY).		

Source: <https://www.mysst.customs.gov.my/assets/document/Submission%20GST-03%20Return%20for%20Final%20Taxable%20Period.pdf>

FINAL SUBMISSION GST-04 RETURN

Pursuant to **Section 7 of Goods and Service Tax (Repeal) Act 2018**, Jabatan Kastam Diraja Malaysia (Royal Malaysian Customs Department, RMCD) has on 17 Aug 2018 announced that the non-GST Registrants are required to submit the final GST-04 Return and make full payment for the amount of tax payable in connection with the supply, for the last taxable period within **30 days from 01.09.2018 i.e. by or before 30th September 2018**.

Please refer to the document on the next page for more information.

Alternatively, you could visit the website <https://www.mysst.customs.gov.my/Highlights> on the GST & SST announcement.

