

# GST Customs Malaysia

# GST Malaysia

## Goods and Services Tax

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## What is GST

### How Does GST Work

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# Business Guide to GST in Malaysia Part 7:

## Filing Tax Returns

GST returns must be submitted to the GST office not later than the last day of the following month after the end of the taxable period.

Taxable period is a regular interval period where a taxable person is liable to account and pay to the government his GST liability. The standard taxable period is on quarterly basis. However, a registrant may apply to be placed in other taxable period (monthly or 6 monthly) subject to specific conditions as follows:

Categories	Periods	Conditions
Standard Taxable Period	Three months	<ul style="list-style-type: none"><li>Applicable to all taxable turnover RM5 million</li></ul>
Non-standard Taxable Period	One month	<ul style="list-style-type: none"><li>Applicable to taxable persons with turnover exceeding RM5 million</li><li>Applicable to other taxable persons and subject to approval</li></ul>
	Six months	<ul style="list-style-type: none"><li>Special cases</li></ul>

## Input tax credit mechanism

Businesses have to charge and collect GST on all taxable goods and services supplied to the consumers. Only businesses registered under GST can charge and collect GST. Businesses are allowed to claim whatever amount of GST paid on the business inputs by offsetting against the output tax.

- The excess amount of output tax shall be remitted to the government within the stipulated period.
- In the case where the amount of input tax cannot be fully recovered, businesses can make a claim for refund from the government.

## Notes:

- Maximum time period to claim the input tax is 6 years from the date of supply.
- Input tax credit cannot be claimed on blocked input such as GST paid on passenger motor car, club subscription fee, medical and personal accident insurance premium, medical expenses, family benefits, entertainment expenses except for employees and etc.
- Apportionment rules have to be applied when the taxable person makes a mixed supply.

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