

GST Customs Malaysia

GST Malaysia

Goods and Services Tax

ONLINE GST COURSE
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Online GST Course 1
What is GST

www.gstmalaysia.org

Online GST Course 2
Accounting for GST

Kursus GST Online
Apakah GST

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What is GST

How Does GST Work

For more information, go to

www.gstmalaysia.org

Business Guide to GST in Malaysia Part 8:

Paying GST

If your output tax exceeds the input tax, the difference shall be remitted to the Government together with the GST returns not later than the last day of the following month after the end of taxable period. Online payments through:

- Banks (to be appointed)
- Internet facilities

Manual payment

Payment via cheque/bank draft/money order must be made payable to 'Ketua Pengarah Kastam' and mail to:

Ketua Pengarah Kastam
Jabatan Kastam Diraja Malaysia
Pusat Pemprosesan GST
Kompleks Kastam Kelana Jaya
No.22 Jalan SS6/3 Kelana Jaya
47301 Petaling Jaya
Selangor

Claiming GST Refunds

Any refund of tax may be offset against other unpaid GST, customs and excise duties. Refund will be made to the claimant within 14 working days if the claim is submitted online or 28 working days if the claim is submitted manually.

Penalties

Penalties may be imposed if the following offences are committed:

- Any deficiency on the net tax payable
- No GST return is made
- A GST return is submitted without payment or a lesser payment
- Any refund paid to which there is no proper entitlement
- Failure to register

Assessment Disputes Review and Appeals

Any person who is aggrieved by the decision of the officer of GST may apply for a review and revision to the DG within 30 days from the date of notification. Alternatively, such person shall make an appeal to the Tribunal within 30 days from the date of the decision.

The appeal case can be represented by the taxpayer himself or by any person whom he may appoint. The hearing shall be conducted in a private proceeding unless both parties agree to an open court.

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