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Introduction. One of the most significant tax Acts to be introduced in the past 30 years is the GST Act which was gazetted on 19 June 2014 and has set 1 April 2015 as the effective date for the imposition of the Goods and Services Tax ("GST"). Under Section 5 of the GST Act, the Director General of the Customs and Excise ("Director General") and, by extension, the Royal Malaysian Customs Department ("RMC") will be responsible for the implementation and administration of the GST Act.

Goods and Services Tax Act 2014 - Offences and Penalties

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Notifications issued for implementing the decisions of 40th GST Council Meeting Eighth Amendment (2020) to CGST Rules In wake of COVID pandemic, date further extended till 31.08.2020 for certain compliance under GST laws and till 30.09.2020 for certain compliance Customs, Central Excise and Service Tax Laws Removal of difficulty order issued regarding extension of time limit for filing an ...

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regards to the liability of good and services tax (GST) on the issuance of tax invoice, debit note, credit note and GST treatment on retention payment after the repeal of Goods and Services Tax Act 2014 (GSTA) effective 1st September 2018. 2. Where there is any inconsistency between previous GST decisions and the decisions

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