

DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS

NO	ISSUES	DECISION
1.	Tax invoice for disregarded supply and out of scope supply.	<p>(1) Every registered person shall issue a tax invoice when making any taxable supply of goods or services (s.33 GSTA) including taxable supply which is disregarded and granted relief.</p> <p>(2) For the taxable supply which is disregarded or granted relief, the tax element in the tax invoice must be presented as 'NIL' and specified as 'disregarded' or 'relief'.</p> <p>(3) No tax invoice shall be issued for an out of scope supply or an exempt supply. However, if the transaction involves a combination of exempt supply and taxable supply, or taxable supply and out of scope supply, the registered person must issue a tax invoice and specify each type of the supply.</p>
2.	Repair, maintenance and installation services supplied in relation to an aircraft.	<p>(1) Repair, maintenance and installation services supplied in relation to an aircraft including parts incorporated which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) are zero rated supply as stipulated in subparagraph 1(d) Second Schedule of GST(Zero Rate Supply) Order 2014.</p> <p>(2) These services apply only for supply made by a person who has a valid certificate of approval from the Department of Civil Aviation to do repair, maintenance and installation of an aircraft and include repair and maintenance services of aircraft components, regardless whether with or without the aircraft.</p>