



MEMBANGUN & MAJU BERSAMA

## TAXPAYER ACCESS POINT

**MOHD ROZLAN MOHAMED ALI**  
Pegawai  
Unit Teknikal GST  
Persatuan Akauntan Percukaian Malaysia (M.A.T.A.)

**UMS**  
20 MARCH 2015



## AGENDA

- Taxpayer Access Point (TAP)
- Application of Simplified Tax Invoice
- Responsibilities of Registered Person



TAXPAYER ACCESS POINT (TAP)  
~ LIVE DEMO ~

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APPLICATION OF SIMPLIFIED TAX  
INVOICE

~ PRACTICAL ~

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## RESPONSIBILITIES

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### RESPONSIBILITIES OF REGISTERED PERSON

- Account for GST on taxable supplies made and received
- Submit GST return and pay tax by due date
- Issue tax invoice on taxable supplies made
- Inform within 30 days from date of business cessation
- Inform changes of address, taxable activity, accounting basis and taxable period
- Keep business records in BM or English for 7 years

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## PENALTY & OFFENCES

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## OFFENCES, FINE & PENALTIES

- Account for GST on taxable supplies made and received  
**RM30,000, 2 YEARS, BOTH**
- Incorrect Return  
**RM50,000, 3 YEARS, BOTH**  
**Penalties : Equal to tax undercharge**
- Submit GST return and pay tax by due date  
**RM50,000, 3 YEARS, BOTH**
- Issue tax invoice on taxable supplies made  
**RM30,000, 2 YEARS, BOTH**
- Inform within 30 days from date of business cessation  
**RM30,000, 2 YEARS, BOTH**
- Inform changes of address, taxable activity, accounting basis and taxable period  
**RM30,000, 2 YEARS, BOTH**
- Keep business records in BM or English for 7 years  
**RM50,000, 3 YEARS, BOTH**

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