



**ROYAL MALAYSIAN CUSTOMS DEPARTMENT
SELF-BILLED INVOICE DECLARATION**

A. Declarant Particulars:

- (a) Name / business name:
- (b) Identification / passport no:
- (c) Address:
- (d) GST ID:

B. Declaration

I HEREBY DECLARE that-

- (1) I am entitled to use the self-billed invoice for Goods and Services Tax purpose as I have fulfilled –
 - (a) the requirements set forth under the Goods and Services Tax Act 2014 (GSTA). The requirements are as follows:-
 - (i) I am a GST registered person;
 - (ii) I only issue GST self-billed invoice to my suppliers when-
 - (aa) My suppliers are registered persons and they have agreed to a self-billed invoice and will not issue a tax invoice for the same supply.
 - (bb) The value of supply is determined by me as a recipient and it is not known by my suppliers at the time of making the supply.
 - (b) the conditions prescribed under Regulation 23 of the Goods and Services Tax Regulations 2014 (GSTR) and the self-billed invoice issued shall state the following particulars:-
 - (aa) my supplier's and my business name, address and GST identification number;
 - (bb) the word self-billed invoice in a prominent place;
 - (cc) the invoice serial number;
 - (dd) the date of invoice;
 - (ee) a description sufficient to identify the goods or services supplied;
 - (ff) for each description, distinguish the type of supply for standard rate, zero rate and exempt, the quantity of the goods or the extent of the services and the amount payable, excluding tax;
 - (gg) any discount offered;

- (hh) the total amount payable excluding tax, the rate of tax and the total chargeable to be shown as a separate amount;
- (ii) the total amount payable inclusive of total tax chargeable; and
- (jj) any amount payable shall be expressed in ringgit.

(2) I have signed a formal self-billing agreement with my suppliers. The agreement shall contain:-

- (a) the recipient/buyer's name and GST identification number;
- (b) the supplier's name and GST identification number;
- (c) the buyer agrees to issue self-billed invoices for all supplies made to him/her by the supplier for a specified period which shall end not later than either the expiry date of a period of twelve (12) months, or the expiry date of the contract between the buyer and supplier;
- (d) the buyer agrees to issue self-billed invoices showing the supplier's name, address and GST identification number, and other details that make up a full tax invoice;
- (e) the buyer agrees to make a new self-billing agreement in the event that their GST identification number changes;
- (f) the supplier agrees to accept the self-billed invoices issued by the buyer for the supplies covered by the agreement;
- (g) the supplier agrees not to issue GST invoices for supplies covered by the agreement;
- (h) the supplier and recipient will notify each other if either one of them ceases to be registered for GST, transfers his business as a going concern or becomes registered under a new GST identification number; and
- (i) an expiry date.

(3) I shall provide a copy of self-billed invoice to my suppliers and retain one copy in my possession.

(4) I am entitled to use the self-billed invoice only after I have submitted this SELF-BILLED INVOICE DECLARATION to the Director General together with the list of my suppliers who have agreed to a self-billed invoice as in Attachment A.

(5) I shall keep and maintain records as follow:-

- (a) copies of the agreements on self-billed invoice signed with my suppliers; and
- (b) up-to-date list showing the names, addresses and GST registration numbers of all the suppliers who have agreed to self-billed invoice. The list should be updated annually and sent to the Director General on or by 31st of December.

(6) I shall not issue GST self-billed invoice:

- (a) on behalf of suppliers who are not registered, or who have deregistered;
- (b) on behalf of a supplier who has changed his GST registration number until I have drawn up a new self-billing agreement with him.

- (c) if the agreement on self-billed invoice with my supplier has expired; and /or
- (d) if I had failed to comply with any requirements and conditions set forth under the GSTA, GSTR and this SELF-BILLED INVOICE DECLARATION.

(7) I commit an offence under section 33(6) GSTA 2014 if I failed to comply with any requirements and conditions set forth under this act.

(8) All the information stated here in this SELF-BILLED INVOICE DECLARATION together with the document attached is true, complete and correct.

Signature of Declarant:

Name of Declarant:

Identification Card / Passport No:

Date:

Acknowledgement of receipt	
Signature	
Name of Customs Officer	
Designation	
Date	
NOTE	
<p>(1) You can adopt self-billed invoice after this Declaration together with the list of the suppliers who have agreed to a self-billed invoice, have been submitted to Customs Office, GST Division (controlling station) and endorsed receipt by the Customs Officer. The Declarant must submit softcopy of the list of the suppliers in Attachment A to the Customs Officer in charge.</p> <p>(2) The copy of the Declaration submitted must be kept by the Declarant as internal records.</p> <p>(3) Additional Declaration must be made and submitted if there is additional supplier.</p>	

ROYAL MALAYSIAN CUSTOMS DEPARTMENT
SELF-BILLED INVOICE DECLARATION FORM

LIST OF SUPPLIERS

RECIPIENT NAME :

GST REGISTRATION NO. :

DATE :

(same date as in the Declaration)

NO	SUPPLIERS		AGREEMENT EFFECTIVE DATE (dd-mmm-yyyy)	AGREEMENT EXPIRY DATE (dd-mmm-yyyy)
	NAME AND ADDRESS	GST REGISTRATION NO.		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				