

Goods and Services Tax (“GST”) Penalty Remission



The Royal Malaysian Customs Department had recently issued an announcement on the remission of GST penalties arising from non-payment or late payment of GST.

Remission of penalties will be granted if the payment of GST and penalties is made within the period from **1 May 2021 to 31 August 2021**, subject to the following conditions:

Taxpayers with outstanding GST and penalties

100% remission of outstanding penalties if the full amount of outstanding GST is paid

Taxpayers with outstanding penalties only

80% remission of outstanding penalties if 20% of the outstanding penalties is paid

The application for the remission can be made through the Taxpayer Access Point portal by clicking on the “Request for Remission” link and uploading the following documents:

- Application letter for remission of penalty;
- Proof of payment; and
- GST Account Statement before payment was made.