

Appendix 1

Contents of valid tax invoice

The tax invoice should contain the following particulars:

- the words "tax invoice" in a prominent place;
- an invoice serial number;
- date of issue of the invoice;
- name, address and GST identification number of the supplier;
- the name and address of the recipient to whom the goods and services are supplied;
- a description sufficient to identify the goods or services supplied;
- 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;
- any discount offered; and
- the amount payable (excluding GST), the rate of GST, the total GST chargeable shown as a separate amount and the total amount payable, including the GST.

Tax Invoices expressed in a foreign currency

Where amounts on a tax invoice are expressed in a foreign currency (other than Malaysian currency), you must convert the amount to Malaysian currency ("Ringgit"). The conversion into Ringgit must be at the selling rate of exchange prevailing in Malaysia at the time of supply.