



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

PUBLIC RULING NO. 01/2017

IMPOSITION OF PENALTY

DATE OF ISSUE: 01 NOVEMBER 2017



DIRECTOR GENERAL'S PUBLIC RULING

In accordance with section 76 of the Goods and Services Tax 2014, the Director General issues a Public Ruling No. 01/2017 which sets out the interpretation of the Director General of Customs for the application of the Goods and Service Tax Act 2014 in relation to the imposition of penalty on tax paid after due date. Where a change in legislation or case law affects the content of a Public Ruling, such change overrides the Public Ruling.

This Public Ruling may be withdrawn, either wholly or in part, by notice of withdrawal or by publication of a new ruling.

Director General of Customs

Royal Malaysian Customs Department

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1. WHAT IS THIS RULING ABOUT

1.1. This Ruling explains:

- (a) the calculation of penalty on any late payment of tax; and
- (b) the effect of non-payment of the tax and penalty imposed.

1.2. This Ruling does not provide the method of payment of the late payment of tax and penalty.

2. LEGISLATIVE CONTEXT

Taxable person

2.1 Section 41 of the GST Act 2014 provides that a taxable person who has been assigned a taxable period must submit the GST03 return not later than the last day of the month following after the end of his taxable period. The taxable period assigned upon the approval of the taxable person's registration, may be monthly, quarterly or varied.

2.2 By virtue of subsection 41(4), the taxable person shall pay the amount of tax due and payable to the Director General of Customs (DG) in respect of the taxable period to which the GST03 return relates not later than the last day on which he is required to submit the GST03 return;

s.41(4) "Any taxable person who is required to furnish a return under this section shall pay to the Director General the amount of tax due and payable by him in respect of the taxable period to which the return relates not later than the last day on which he is required to furnish the return."

2.3 However there are cases where the taxable person fails to pay the amount of tax due and payable in the specified time frame provided for in subsection 41(4). The payment tax due and payable must be made within time specified under subsection 41(4), failing which a penalty will be imposed on the tax that is unpaid according to subsection 41(8) (a), (b) and (c).

s.41(8) “Where any tax due and payable is not paid wholly or partly by any taxable person after the last day on which it is due and payable under subsection (4) and no prosecution is instituted, the taxable person shall pay —

*(a) for the first thirty days period that the tax is not paid wholly or partly after the expiry of the period specified under subsection (4), a **penalty of ten percent** of the amount of tax remain unpaid;*

*(b) for the second thirty days period that the tax is not paid wholly or partly after the expiry of the period specified under subsection (4), an **additional penalty of fifteen percent** of the amount of tax remain unpaid; and*

*(c) for the third thirty days period that the tax is not paid wholly or partly after the expiry of the period specified under subsection (4), an **additional penalty of fifteen percent** of the amount of tax remain unpaid.”*

Non Taxable Person

2.4 For the purpose of this ruling a non-taxable person is a person other than a taxable person. A non-taxable person is liable to pay tax under subsection 13(3), subsection 56(5), paragraph 65(4)(b), subsection 65(5) and subsection 72(5).

2.5 Under section 42 of the GST Act 2014, a non-taxable person shall pay tax as declared in GST 04 return not later than the last day of the subsequent month from the time of supply or when payment is received according to the relevant provisions.

s.42(1) “Where any person other than a taxable person is liable for tax under subsection 13(3), subsection 56(5), paragraph 65(4)(b), subsections 65(5) and 72(5), the person shall —

(a) account for the tax in a declaration as may be prescribed and the declaration shall be furnished to the Director General; and

(b) pay to the Director General the amount of tax due and payable by him,

not later than the last day of the subsequent month from the month in which the supply is made or treated as taken place or payment is received under those provisions.

2.6 There are cases where the non-taxable person fails to pay the amount of tax in the specified time frame provided for in subsection 42(1). The payment of tax must be made not later than the last day of the subsequent month from the time of supply or when the payment is received according to the relevant provisions. In this instance, a penalty will be imposed on the tax that is unpaid according to subsection 42(4) (a), (b) and (c).

s.42(4) "Where any tax due and payable is not paid wholly or partly by any person other than a taxable person after the last day on which it is due and payable under subsection (1) and no prosecution is instituted, the person shall pay —

(a) for the first thirty days period that the tax is not paid wholly or partly after the expiry of the period specified under subsection (1), a penalty of ten percent of the amount of tax remain unpaid;

(b) for the second thirty days period that the tax is not paid wholly or partly after the expiry of the period specified under subsection (1), an additional penalty of fifteen percent of the amount of tax remain unpaid; and

(c) for the third thirty days period that the tax is not paid wholly or partly after the expiry of the period specified under subsection (1), an additional penalty of fifteen percent of the amount of tax remain unpaid."

Consequences where tax or penalty is not paid

2.7 Where a taxable or non-taxable person fails to pay any tax or penalty incurred, an offence has been committed under the provisions below;

s.41(7) "Any person who fails to pay to the Director General the amount of tax due and payable under subsection (4) commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both."

s.41(9) "Subject to subsection (11), prosecution for the offence under subsection (7) may be instituted after the expiry of the period specified in paragraph (8)(c)."

s.41(10) "The court may order that any taxable person who is convicted for the offence under subsection (7) shall pay the penalty as specified in subsection (8)."

s.41(11) "No prosecution for the offence under subsection (7) shall be instituted against the taxable person who has paid the amount of tax due and payable and the penalty specified under subsection (8) within the period specified in subsection (8)."

s.42(3) "Any person who contravenes subsection (1) in respect of paragraph (b) commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both."

s.42(5) "Subject to subsection (7), prosecution for the offence under subsection (3) may be instituted after the expiry of the period specified in paragraph (4)(c)."

s.42(6) "The court may order that any person other than a taxable person who is convicted for the offence under subsection (3) shall pay the penalty as specified in subsection (4)."

s.42(7) "No prosecution for the offence under subsection (3) shall be instituted against any person other than a taxable person who has paid the amount

of tax due and payable and the penalty specified under subsection (4) within the period specified in subsection (4)."

2.8 The tax due and payable or penalty incurred may also be recovered by civil suit under subsection 46(1) even though an appeal against the decision of the Director General under section 126 has been filed.

"Without prejudice to any other remedy and notwithstanding any appeal against any decision of the Director General under section 126, any tax due and payable, any surcharge accruing, or any penalty, fee or any other money payable under this Act may be recovered by the Minister as a civil debt due to the Government."

3. RULING AND EXPLANATION

Penalty for tax unpaid

3.1 A penalty will be imposed on the full amount of tax due not paid at all or on the remaining unpaid balance.

3.2 The minimum penalty is 10% for the first 30 days, an additional 15% for the second 30 days and an additional 15% for the third 30 days. The maximum of 40% will be imposed after the 90th day.

3.3 The penalty imposed is illustrated in Scenario 1, 2, and 3.

Scenario 1 - Taxable person or non-taxable person does not pay tax at all**Example 1**

ABC Sdn. Bhd, a GST registered company, has a monthly taxable period. For the taxable period of January 2017, ABC Sdn Bhd has to pay a total GST amount of RM5,000 in the month of February 2017. (tax due and payable)

However, ABC Sdn Bhd fails to pay the amount RM5,000 in the month of February 2017. On top of that, ABC Sdn Bhd also fails to pay RM5,000 in the following 90 days after the month of February 2017.

Calculate the amount of penalty that should be imposed on ABC Sdn Bhd.

Solution:

First 30 days ie. 01.03.17 – 30.03.17 - 10% of penalty on tax unpaid

Tax unpaid up to 28.02.17 is RM5,000.

*Penalty = 10% x RM5,000 = **RM500***

Second 30 days ie. 31.03.17 – 29.04.17 – additional of 15% on tax unpaid

Tax unpaid up to 30.03.17 is still RM5,000.

*Penalty = 15% x RM5,000 = **RM750***

Third 30 days ie. 30.04.17 – 29.05.17 – additional of 15% on tax unpaid

Tax unpaid up to 29.04.17 is still RM5,000.

*Penalty = 15% x RM5,000 = **RM750***

*Therefore, the total of penalty that should be imposed on ABC Sdn Bhd is **RM2,000**. (RM500 + RM750 + RM750). If ABC Sdn Bhd fails to pay the total tax payable of RM5,000 and penalty of RM2,000, he may be prosecuted in court for an offence under Section 41(9) of the Act after the 90 days period above has expired.*

Example 2

XYZ Sdn. Bhd, a GST registered company, has a quarterly taxable period. For the taxable period of January/February/March 2017, XYZ Sdn Bhd has to pay a total GST amount of RM10,000 in the month of April 2017. (tax due and payable)

However, XYZ Sdn Bhd fails to pay the amount RM10,000 in the month of April 2017. On top of that, XYZ Sdn Bhd also fails to pay RM10,000 in the following 90 days after the month of April 2017.

Calculate the amount of penalty that should be imposed on XYZ Sdn Bhd.

Solution:

First 30 days ie. 01.05.17 – 30.05.17 - 10% of penalty on tax unpaid

Tax unpaid up to 30.04.17 is RM10,000

*Penalty = 10% x RM10,000 = **RM1,000***

Second 30 days ie. 31.05.17 – 29.06.17 – additional of 15% on tax unpaid

Tax unpaid up to 30.05.17 is still RM10,000

*Penalty = 15% x RM10,000 = **RM1,500***

Third 30 days ie. 30.06.17 – 29.07.17 – additional of 15% on tax unpaid

Tax unpaid up to 29.06.17 is still RM10,000

*Penalty = 15% x RM10,000 = **RM1,500***

*Therefore, the total of penalty that should be imposed on XYZ Sdn Bhd is **RM4,000**. (RM1,000 + RM1,500 + RM1,500). If XYZ Sdn Bhd fails to pay the total tax payable of RM10,000 and penalty of RM4,000, he may be prosecuted in court for an offence under Section 41(9) of the Act after the 90 days period above has expired.*

Example 3

MNO Sdn Bhd is not a GST registered company in Seremban. This company supplies public transportation which is an exempt supply. On the 15th. of January 2017 the company acquires a consultation services from a company in Singapore which amounts to 1 million ringgit. This consultation services is for the expansion of MNO Sdn Bhd itself. MNO Sdn Bhd paid the Singaporean company on the 31st. of January 2017. The Singaporean company issues an invoice to MNO Sdn Bhd on the 3rd. of February 2017.

The consultation services would be a taxable supply if it is supplied by a GST registered company in Malaysia. Since the services consumed is for the furtherance of MNO Sdn Bhd itself, then MNO Sdn Bhd has done an importation of services. Under section 13(4) of the GST Act 2014, MNO Sdn Bhd has to account an amount of GST RM60,000 (6% x RM1 million) and pay to DG in the month of February 2017 via GST-04. (tax due and payable)

This is because the time of supply for MNO Sdn Bhd is the time when payment is made to the overseas supplier, which is earlier and not at the time when the overseas supplier issued an invoice to MNO Sdn Bhd. Therefore the GST amount of RM60,000 is to be paid by MNO Sdn Bhd in the month of February 2017.

However, the company fails to pay the amount RM60,000 in the month of February 2017. On top of that the company also fails to pay RM60,000 in the following 90 days after the month of February 2017.

Calculate the amount of penalty that should be imposed on MNO Sdn Bhd.

Solution:

First 30 days ie. 01.03.17 – 30.03.17 - 10% of penalty on tax unpaid

Tax unpaid up to 28.02.17 is RM60,000

*Penalty = 10% x RM60,000 = **RM6,000***

Second 30 days ie. 31.03.17 – 29.04.17 – additional of 15% on tax unpaid

Tax unpaid up to 30.03.17 is still RM60,000

*Penalty = 15% x RM60,000 = **RM9,000***

Third 30 days ie. 30.04.17 – 29.05.17 – additional of 15% on tax unpaid

Tax unpaid up to 29.04.17 is still RM60,000

*Penalty = 15% x RM60,000 = **RM9,000***

Therefore, the total of penalty that should be imposed on MNO Sdn Bhd is RM24,000. (RM6,000 + RM9,000 + RM9,000). If MNO Sdn Bhd fails to pay the total tax payable of RM60,000 and penalty of RM24,000, he may be prosecuted in court for an offence under Section 42(5) of the Act after the 90 days period above has expired.

Scenario 2 - Taxable person or non-taxable person paid tax partially**Example 4**

ABC Sdn. Bhd, a GST registered company, has a monthly taxable period. For the taxable period of January 2017 ABC Sdn Bhd has to pay a total GST amount of RM5,000 in the month of February 2017. (tax due and payable).

However, ABC Sdn Bhd fails to pay the amount RM5,000 in the month of February 2017 but instead ABC Sdn Bhd pays RM2,000 on the 15th. of March 2017 and another RM1,000 on the 20th. of April 2017. On top of that, ABC Sdn Bhd fails to pay RM2,000 after the 90 days period expired.

Calculate the amount of penalty that should be imposed on ABC Sdn Bhd.

Solution:

First 30 days ie. 01.03.17 – 30.03.17 - 10% of penalty on tax unpaid

Tax unpaid up to 28.02.17 is RM5,000.

Penalty = 10% x RM5,000 = RM500

Second 30 days ie. 31.03.17 – 29.04.17 – additional of 15% on tax unpaid

Tax paid on 15.03.17 – RM2,000

Tax unpaid up to 30.03.17 = RM5,000 – RM2,000 = RM3,000

Penalty = 15% x RM3,000 = RM450

Third 30 days ie. 30.04.17 – 29.05.17 – additional of 15% on tax unpaid

Tax paid on 20.04.17 – RM1,000

Tax unpaid up to 29.04.17 = RM3,000 – RM1,000 = RM2,000

Penalty = 15% x RM2,000 = RM300

The total of penalty that should be imposed on ABC Sdn Bhd is RM1,250. (RM500 + RM450 + RM300). If ABC Sdn Bhd fails to pay the balance tax payable of RM2,000 and penalty of RM1,250, he may be prosecuted in court for an offence under Section 41(9) of the Act after the 90 days period above has expired.

Example 5

XYZ Sdn. Bhd, a GST registered company, has a quarterly taxable period. For the taxable period of January/February/March 2017, XYZ Sdn Bhd has to pay a total GST amount of RM10,000 in the month of April 2017. (tax due and payable)

However, XYZ Sdn Bhd fails to pay the amount RM10,000 in the month of April 2017 but instead XYZ Sdn Bhd pays RM2,000 on the 15th. of May 2017 and another RM2,000 on the 20th. of June 2017. On top of that , XYZ Sdn Bhd also fails to pay RM6,000 after the 90 days period expired.

Calculate the amount of penalty that should be imposed on XYZ Sdn Bhd.

Solution:

First 30 days ie. 01.05.17 – 30.05.17 - 10% of penalty on tax unpaid

Tax unpaid up to 30.04.17 is RM10,000.

Penalty = 10% x RM10,000 = RM1,000

Second 30 days ie. 31.05.17 – 29.06.17 – additional of 15% on tax unpaid

Tax paid on 15.05.17 is RM2,000.

Tax unpaid up to 30.05.17 = RM10,000 – RM2,000 = RM8,000

Penalty = 15% x RM8,000 = RM1,200

Third 30 days ie. 30.06.17 – 29.07.17 – additional of 15% on tax unpaid

Tax paid on 20.06.17 is RM2,000.

Tax unpaid up to 29.06.17 = RM8,000 – RM2,000 = RM6,000

Penalty = 15% x RM6,000 = RM900

*Therefore, the total of penalty that should be imposed on XYZ Sdn Bhd is **RM3,100.** (RM1,000 + RM1,200 + RM900).*

If XYZ Sdn Bhd fails to pay the balance tax payable of RM6,000 and penalty of RM3,100, he may be prosecuted in court for an offence under Section 41(9) of the Act after the 90 days period above has expired.

Example 6

MNO Sdn Bhd is not a GST registered company in Seremban. This company supplies public transportation which is an exempt supply. On the 15th. of January 2017 the company acquires a consultation services from a company in Singapore which amounts to RM1 million. This consultation services is for the expansion of MNO Sdn Bhd itself. MNO Sdn Bhd paid the Singaporean company on the 31st. of January 2017. The Singaporean company issues an invoice to MNO Sdn Bhd on the 3rd. of February 2017.

The consultation services would be a taxable supply if it is supplied by a GST registered company in Malaysia. Since the services consumed is for the furtherance of MNO Sdn Bhd itself, then MNO Sdn Bhd has done an importation of services. Under section 13(4) of the GST Act 2014, MNO Sdn Bhd has to account a GST amount of RM60,000 and pays to DG in the month of February 2017 via GST-04. (tax due and payable)

This is because the time of supply for MNO Sdn Bhd is the time when payment is made to the overseas supplier and not at the time when the overseas supplier issued an invoice to MNO Sdn Bhd. Therefore, the GST amount of RM60,000 is to be paid by MNO Sdn Bhd in the month of February 2017.

The company fails to pay the amount RM60,000 in the month of February 2017 but instead the company pays RM15,000 on the 15th. March 2017 and RM20,000 on the 23rd. April 2017. On top of that, the company also fails to pay RM25,000 after the 90 days period expired.

Calculate the amount of penalty that should be imposed on MNO Sdn Bhd

Solution:

First 30 days ie. 01.03.17 – 30.03.17 - 10% of penalty on tax unpaid

Tax unpaid up to 28.02.17 is RM60,000

Penalty = 10% x RM60,000 = RM6,000

Second 30 days ie. 31.03.17 – 29.04.17 – additional of 15% on tax unpaid

Tax paid on 15.03.17 is RM15,000.

Tax unpaid up to 30.03.17 = RM60,000 – RM15,000 = RM45,000

Penalty = 15% x RM45,000 = RM6,750

Third 30 days ie. 30.04.17 – 29.05.17 – additional of 15% on tax unpaid

Tax paid on 23.04.17 is RM20,000.

Tax unpaid up to 29.04.17 = RM45,000 – RM20,000 = RM25,000

Penalty = 15% x RM25,000 = RM3,750

*Therefore, the total of penalty that should be imposed on MNO Sdn Bhd is **RM16,500.** (RM6,000 + RM6,750 + RM3,750).*

If MNO Sdn Bhd fails to pay the balance tax payable of RM25,000 and penalty of RM3,750, he may be prosecuted in court for an offence under Section 42(5) of the Act if the 90 days period above has expired and it may also be recoverable by way of civil litigation.

Scenario 3- Taxable person or non taxable person paid tax partially and eventually paid the whole sum**Example 7**

ABC Sdn. Bhd, a GST registered company, has a monthly taxable period. For the taxable period of January 2017, ABC Sdn Bhd has to pay a total GST amount of RM5,000 in the month of February 2017. (tax due and payable).

ABC Sdn Bhd fails to pay the amount RM5,000 in the month of February 2017 but instead, ABC Sdn Bhd pays RM2,000 on the 15th. of March 2017 and RM3,000 on the 20th. of April 2017.

Calculate the amount of penalty that should be imposed on ABC Sdn Bhd.

Solution:

First 30 days ie. 01.03.17 – 30.03.17 - 10% of penalty on tax unpaid

Tax unpaid up to 28.02.17 is RM5,000.

Penalty = 10% x RM5,000 = RM500

Second 30 days ie. 31.03.17 – 29.04.17 – additional of 15% on tax unpaid

Tax paid on 15.03.17 – RM2,000

Tax unpaid up to 30.03.17 = RM5,000 – RM2,000 = RM3,000

Penalty = 15% x RM3,000 = RM450

Third 30 days ie. 30.04.17 – 29.05.17 – additional of 15% on tax unpaid

Tax paid on 20.04.17 – RM3,000

Tax unpaid up to 29.04.17 = RM3,000 – RM3,000 = RM0

Penalty = 15% x RM0 = RM0

*The total penalty that should be imposed on ABC Sdn Bhd is **RM950** (RM500 + RM450). If all taxes and penalty are paid wholly by ABC Sdn Bhd, then no prosecution shall be made by virtue of subsection 41(11) of the Act.*

Example 8

XYZ Sdn. Bhd, a GST registered company, has a quarterly taxable period. For the taxable period of January/February/March 2017, XYZ Sdn Bhd has to pay a total GST amount of RM10,000 in the month of April 2017. (tax due and payable)

However, XYZ Sdn Bhd fails to pay the amount RM10,000 in the month of April 2017, but instead XYZ Sdn Bhd pays RM2,000 on the 15th. of May 2017 and another RM8,000 on the 20th. of June 2017.

Calculate the amount of penalty that should be imposed on XYZ Sdn Bhd.

Solution:

First 30 days ie. 01.05.17 – 30.05.17 - 10% of penalty on tax unpaid

Tax unpaid up to 30.04.17 is RM10,000.

Penalty = 10% x RM10,000 = RM1,000

Second 30 days ie. 31.05.17 – 29.06.17 – additional of 15% on tax unpaid

Tax paid on 15.05.17 is RM2,000.

Tax unpaid up to 30.05.17 = RM10,000 – RM2,000 = RM8,000

Penalty = 15% x RM8,000 = RM1,200

Third 30 days ie. 30.06.17 – 29.07.17 – additional of 15% on tax unpaid

Tax paid on 20.06.17 is RM8,000.

Tax unpaid up to 29.06.17 = RM8,000 – RM8,000 = RM0

Penalty = 15% x RM0 = RM0

The total of penalty that should be imposed on XYZ Sdn Bhd is **RM2,200**. (RM1,000 + RM1,200). If all taxes and penalty are paid wholly by XYZ Sdn Bhd, then no prosecution shall be made by virtue of subsection 41(11) of the Act.

Example 9

MNO Sdn Bhd is not a GST registered company in Seremban. This company supplies public transportation which is an exempt supply. On the 15th. of January 2017 the company acquires a consultation services from a company in Singapore which amounts to 1 million ringgit. This consultation services is for the expansion of MNO Sdn Bhd itself. MNO Sdn Bhd paid the Singaporean company on the 31st. of January 2017. The Singaporean company issues an invoice to MNO Sdn Bhd on the 3rd. of February 2017.

The consultation services would be a taxable supply if it is supplied by a GST registered company in Malaysia. Since the services consumed is for the furtherance of MNO Sdn Bhd itself, then MNO Sdn Bhd has done an importation of services. Under section 13(4) of the GST Act 2014, MNO Sdn Bhd has to account a GST amount of RM60,000 to customs in the month of February 2017 via GST-04. (tax due and payable)

This is because the time of supply for MNO Sdn Bhd is the time when payment is made to the overseas supplier and not at the time when the overseas supplier issued an invoice to MNO Sdn Bhd. Therefore the GST amount of RM60,000 is to be paid by MNO Sdn Bhd in the month of February 2017.

The company fails to pay the amount RM60,000 in the month of February 2017 but instead the company pays RM15,000 on the 15th. March 2017 and RM45,000 on the 23rd. April 2017.

Calculate the amount of penalty that should be imposed on MNO Sdn Bhd.

Solution:

First 30 days ie. 01.03.17 – 30.03.17 - 10% of penalty on tax unpaid

Tax unpaid up to 28.02.17 is RM60,000

Penalty = 10% x RM60,000 = RM6,000

Second 30 days ie. 31.03.17 – 29.04.17 – additional of 15% on tax unpaid

Tax paid on 15.03.17 is RM15,000.

Tax unpaid up to 30.03.17 = RM60,000 – RM15,000 = RM45,000

Penalty = 15% x RM45,000 = RM6,750

Third 30 days ie. 30.04.17 – 29.05.17 – additional of 15% on tax unpaid

Tax paid on 23.04.17 is RM45,000.

Tax unpaid up to 29.04.17 = RM45,000 – RM45,000 = RM0

Penalty = 15% x RM0 = RM0

*The total of penalty that should be imposed on MNO Sdn Bhd is **RM12,750**. (RM6,000 + RM6,750). If all taxes and penalty are paid wholly by MNO Sdn Bhd, then prosecution shall be made by virtue of subsection 42(7) of the Act.*

3.4 The table in Appendix 1 & 2 attached show different calculations of the 90 days period according to the monthly and quarterly taxable period in the year 2017.

- Table 1 – Monthly taxable period [Appendix 1]
- Table 2 – Quarterly taxable period beginning January [Appendix 1]
- Table 3 – Quarterly taxable period beginning February [Appendix 2]
- Table 4 – Quarterly taxable period beginning March [Appendix 2]

4. RESPONSIBILITY OF THE TAXABLE PERSON AND NON TAXABLE PERSON

The taxable person and non taxable person are required to submit their return within time according to the statute and at the same time he should pay the tax due and payable to avoid any penalty imposed on late payment.

5. DATE OF EFFECT

This Public Ruling takes effect from the date of issue.

6. REFERENCE

Legislative reference;

- (i) Goods and Services Tax Act 2014.

APPENDIX 1**TABLE 1 - MONTHLY TAXABLE PERIOD**

2017/2018				
MONTHLY TAXABLE PERIOD	DUE AND PAYABLE	PENALTY IMPOSED		
		1 ST . 30 DAYS	2 ND . 30 DAYS	3 RD . DAYS
JANUARY	FEBRUARY	01.03.17 - 30.03.17	31.03.17 - 29.04.17	30.04.17 - 29.05.17
FEBRUARY	MARCH	01.04.17 - 30.04.17	01.05.17 - 30.05.17	31.05.17 - 29.06.17
MARCH	APRIL	01.05.17 - 30.05.17	31.05.17 - 29.06.17	30.06.17 - 29.07.17
APRIL	MAY	01.06.17 - 30.06.17	01.07.17 - 30.07.17	31.07.17 - 29.08.17
MAY	JUNE	01.07.17 - 30.07.17	31.07.17 - 29.08.17	30.08.17 - 28.09.17
JUNE	JULY	01.08.17 - 30.08.17	31.08.17 - 29.09.17	30.09.17 - 29.10.17
JULY	AUGUST	01.09.17 - 30.09.17	01.10.17 - 30.10.17	31.10.17 - 29.11.17
AUGUST	SEPTEMBER	01.10.17 - 30.10.17	31.10.17 - 29.11.17	30.11.17 - 29.12.17
SEPTEMBER	OCTOBER	01.11.17 - 30.11.17	01.12.17 - 30.12.17	31.12.17 - 29.01.18
OCTOBER	NOVEMBER	01.12.17 - 30.12.17	31.12.17 - 29.01.18	30.01.18 - 28.02.18
NOVEMBER	DECEMBER	01.01.18 - 30.01.18	31.01.18 - 01.03.18	02.03.18 - 01.04.18
DECEMBER	JANUARY 2018	01.02.18 - 02.03.18	03.03.18 - 02.04.18	03.04.18 - 02.05.18

TABLE 2 - QUARTERLY TAXABLE PERIOD BEGINNING JANUARY 2017

2017/2018				
QUARTERLY TAXABLE PERIOD	DUE AND PAYABLE	PENALTY IMPOSED		
		1 ST . 30 DAYS	2 ND . 30 DAYS	3 RD . DAYS
JAN/FEB/MARCH	APRIL	01.05.17 - 30.05.17	31.05.17 - 29.06.17	30.06.17 - 29.07.17
APRIL/MAY/JUNE	JULY	01.08.17 - 30.08.17	31.08.17 - 29.09.17	30.09.17 - 29.10.17
JULY/AUGUST/SEPTEMBER	OCTOBER	01.11.17 - 30.11.17	01.12.17 - 30.12.17	31.12.17 - 29.01.18
OCT/NOV/DEC	JANUARY 2018	01.02.18 - 02.03.18	03.03.18 - 02.04.18	03.04.18 - 02.05.18

TABLE 3 – QUARTERLY TAXABLE PERIOD BEGINNING FEBRUARY 2017

2017/2018				
QUARTERLY TAXABLE PERIOD	DUE AND PAYABLE	PENALTY IMPOSED		
		1 ST . 30 DAYS	2 ND . 30 DAYS	3 RD . DAYS
FEB/MARCH/APRIL	MAY	01.06.17 - 30.06.17	01.07.17 - 30.07.17	31.07.17 - 29.08.17
MAY/JUNE/JULY	AUGUST	01.09.17 - 30.09.17	01.10.17 - 30.10.17	31.10.17 - 29.11.17
AUGUST/SEPT/OCT	NOVEMBER	01.12.17 - 30.12.17	31.12.17 - 29.01.18	30.01.18 - 28.02.18
NOV/DEC/JAN 2018	FEBRUARY 2018	01.03.18 - 30.03.18	31.03.18 - 29.04.18	30.04.18 - 29.05.18

TABLE 4 – QUARTERLY TAXABLE PERIOD BEGINNING MARCH 2017

2017/2018				
QUARTERLY TAXABLE PERIOD	DUE AND PAYABLE	PENALTY IMPOSED		
		1 ST . 30 DAYS	2 ND . 30 DAYS	3 RD . DAYS
MARCH/APRIL/MAY	JUNE	01.07.17 - 30.07.17	31.07.17 - 29.08.17	30.08.17 - 28.09.17
JUNE/JULY/AUGUST	SEPTEMBER	01.10.17 - 30.10.17	31.10.17 - 29.11.17	30.11.17 - 29.12.17
SEPT/OCT/NOV	DECEMBER	01.01.18 - 30.01.18	31.01.18 - 01.03.18	02.03.18 - 01.04.18
DEC/JAN 2018/FEB 2018	MARCH 2018	01.04.18 - 30.04.18	01.05.18 - 30.05.18	31.05.18 - 29.06.18