



GUIDE ON PAYMENT OF TAX

Royal Malaysian Customs Department

Updated until April 2015

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1. PAYMENTS

1.1 Payments Sources

1.11 Payment can be paid through three mediums:

- i. Online Payment
- ii. Bank Payment
- iii. Manual Payment

1.12 Online Payment

Utilizing Taxpayer Access Point (TAP), a taxpayer can make a payment online. There are three channels of online payments:

- i. Business Account Payment (B2B)
- ii. Individual Account Payment (B2C)
- iii. Direct Debit

This service enables tax payment through FPX gateway. User is required an internet banking account with the FPX associate. The following are the FPX associate:

i. Business Account Payment

Taxpayer must apply Business Account Payment at the following banks:

- CIMB Bank Berhad
- Maybank Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Hong Leong Bank Berhad
- Alliance Bank Berhad

Limit per transaction is RM10 Million.

ii. Individual Account Payment

Taxpayer must apply Business Account Payment at the following banks:

- Bank Islam Malaysia Berhad
- CIMB Bank Berhad
- Maybank Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Hong Leong Bank Berhad
- Alliance Bank Berhad

Limit per transaction is RM30 K.

iii. Direct Debit

Taxpayer must apply and submit Direct Debit Authorization Form (DDAF) at any RHB Branch. Status of application will be issued by RHB Bank.

The associate banks that provide Direct Debit facility are:
Seven local banks:

- Bank Islam Malaysia Berhad
- Maybank Berhad
- CIMB Bank Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Hong Leong Bank Berhad
- Bank Rakyat

Seven International Banks:

- Bank America
- Citibank
- HSBC Bank
- OCBC Bank
- Standard Chartered Bank
- Deutsche Bank
- JPMorgan Chase

The list of updated participating banks, click <http://www.myclear.org.my/business-directdebit/banks-tpa.html>

1.13 Bank Payment

Taxpayer will be able to make payments at seven Agent Banks:

- Maybank Berhad
- RHB Bank Berhad
- Bank Islam Malaysia Berhad
- Hong Leong Bank Berhad
- CIMB Bank Berhad
- Public Bank Berhad
- Alliance Bank Berhad

There are three channels available for payment at agent banks:

i. Over The Counter (Cash or Cheque)

Payment can be made by cash or cheque at any branch of the agent banks.

Cheque payable to **KETUA PENGARAH KASTAM MALAYSIA**. Please provide the following information in the payment slip:

- GST Account Number
- Payment Amount
- Voucher / Media Number (optional)
- Taxable period (optional)

ii. Bank Portal

Payment online through appointed banks (Agent Banks) by debiting taxpayers' account.

iii. Self-Service Terminal

- **Automated Tele Machine – ATM**

Payment can be made via ATM at Agent Banks. You must have an ATM card from the respective bank to proceed with payment and please provide GST Account Number and Payment Amount.

- **Cheque Deposit Machine**

Payment can be made via CQM at the Agent Banks.

- **Cash Deposit Machine**

Payment can be made via CDM at the Agent Banks.

The list of updated facilities offered by agent banks, [click here](#).

1.14 Manual Payment at GST Processing Centre (GPC)

Payments can also be made manually using cheque or bank draft that attached together with payment voucher in an envelope and post it to:

Pusat Pemprosesan CBP
Jabatan Kastam Diraja Malaysia
Kompleks Kastam WPKL
No. 22 Jalan SS 6/3 Kelana Jaya
47301 Petaling Jaya, Selangor.

Cheque payable to **KETUA PENGARAH KASTAM MALAYSIA**

****GST Import should be paid according to normal importation payment procedure. For GST Import, cheque made will be payable to **PENGARAH KASTAM NEGERI**.**

2. PAYMENT ON RETURN

2.1 Make A Payment (Login into TAP)

The taxpayer has the ability to make a payment through the Taxpayer Access Point (TAP) either by login or without login into TAP.

- Must be a GST registrant
 - Taxpayer has filed a return
1. Login ID (email address).
 2. Password (specified during registration).
 3. Click [Logon](#) button.



The screenshot shows a web interface for logging into the Taxpayer Access Point (TAP). At the top, there is a lock icon and the word "Login" in blue. Below this, there are two yellow input fields: "Email Address" and "Password". A red oval highlights both input fields. Below the password field, there is a link that says "› Forgot My Password". At the bottom, there are two blue buttons: "Logon" and "Sign up". A red oval highlights the "Logon" button.

4. **Customer Springboard** screen will display taxpayer information.
5. Click [\[Account Id\]](#) hyperlink.

The screenshot shows the 'Customer Springboard' interface. At the top, there's a header with 'Menu', 'Log Off', and 'AMI CAR RENTAL SDN BHD'. Below this, there's a 'Home' button and a 'Back' link. The main content area is divided into sections: 'TRN' (Data: trainerzu, RunDate: 01-Jul-2015), 'Navigation' (My Accounts, Registration, Miscellaneous), and 'MY ACCOUNTS'. The 'MY ACCOUNTS' section contains a table with columns: Account Id, Account Type, Name, Frequency, Address, and Balance(RM). The first row shows '000574062592' for 'Goods and Services AMI CAR RENTAL SDN BHD' with a balance of '59,400.00'. The 'Account Id' is circled in red.

Account Id	Account Type	Name	Frequency	Address	Balance(RM)
000574062592	Goods and Services	AMI CAR RENTAL SDN BHD	Monthly	NO. 4, JLN SS13/3E, SUBANG J	59,400.00

6. **Account Springboard** screen will display taxpayer account information.
7. You can make a payment through the following options:
8. On your [\[I Want To\]](#) Top Menu, Click [\[Make a Payment\]](#) hyperlink or
9. On your [\[Goods and Services Tax\]](#) Top Menu, Click [\[Pay Effective Balance\]](#) hyperlink or
10. On your specific return, Click [\[Pay\]](#) hyperlink.

The screenshot shows the 'Account Springboard' interface. At the top, there's a header with 'Menu', 'Log Off', 'GOODS AND SERVICES TAX', 'NAMES AND ADDRESSES', and 'I WANT TO...'. Below this, there's a 'Home' button and a 'Back' link. The main content area is divided into sections: 'TRN' (Data: trainerzu, RunDate: 01-Jul-2015), 'Navigation' (My Accounts, Registration, Miscellaneous), and 'PERIODS REQUIRING ATTENTION'. The 'PERIODS REQUIRING ATTENTION' section contains a table with columns: Period, Return Status, File Now, Pay, Tax (RM), Penalty (RM), Credit (RM), Balance (RM), and Messages. The 'Pay' link is circled in red. The 'I WANT TO...' section contains a table with columns: I WANT TO..., Make a Payment, Authorize Tax Agent Access, and Request to Close Account. The 'Make a Payment' link is circled in red.

Period	Return Status	File Now	Pay	Tax (RM)	Penalty (RM)	Credit (RM)	Balance (RM)	Messages
30-Jun-2015	Generated	File Now	Pay	0.00	0.00	0.00	0.00	File Return
31-May-2015	Generated	File Now	Pay	0.00	0.00	0.00	0.00	File Return
30-Apr-2015	Pending	View Request	Pay	60,000.00	0.00	600.00	59,400.00	Make a Payment

Note:

11. If you want to pay all outstanding balance in your account, click [\[Pay Effective Balance\]](#) hyperlink.
12. If you want to pay for a specific period only, click [\[Pay\]](#) hyperlink at specific return period.
13. If you want to choose the payment type, click [\[Make a Payment\]](#) hyperlink on your [\[I Want To\]](#) Top Menu.

The screenshot shows a tax portal dashboard. On the left is a navigation menu with options like Home, Back, TRN, and various registration links. The main area is divided into sections: 'GOODS AND SERVICES TAX' with account details, 'NAMES AND ADDRESSES', and 'I WANT TO...' with links like 'Make a Payment'. Below these is a 'PERIODS REQUIRING ATTENTION' table. A red circle highlights the 'Pay Effective Balance' link in the TRN section, and another red circle highlights the 'Pay' link in the table for the 30-Apr-2015 period.

Period	Return Status	File Now	Pay	Tax (RM)	Penalty (RM)	Credit (RM)	Balance (RM)	Messages
30-Jun-2015	Generated	File Now	Pay	0.00	0.00	0.00	0.00	File Return
31-May-2015	Generated	File Now	Pay	0.00	0.00	0.00	0.00	File Return
30-Apr-2015	Pending	View Request	Pay	60,000.00	0.00	600.00	59,400.00	Make a Payment

14. The screen that will be displayed is slightly different depending on the option. For example, click [\[Make a Payment\]](#) hyperlink.
15. **Payment type** screen will require taxpayer to choose payment type to make a payment. There are three options of payment type:
 - Payment for a bill notice
 - Payment for a return that has been filed
 - Payment for an outstanding account balance
 - Payment for an advance ruling fee

The screenshot shows the 'SELECT PAYMENT TYPE' screen. It has a table with three rows of payment options. The first row, 'Pay a Bill or Account Balance', is circled in red. The second row is 'Pay a Filed Return' and the third is 'Pay an Advance Ruling Fee'.

Payment Type	Description
Pay a Bill or Account Balance	Payment towards a bill notice or outstanding account balance.
Pay a Filed Return	Payment for a return that has been filed.
Pay an Advance Ruling Fee	Payment towards an advance ruling fee.

16. The screen that will be displayed is slightly different depending on the option (payment type).

Pay A Bill Or Account Balance

17. **Payment Method** screen will require taxpayer to choose payment method to make a payment. There are three options of payment method:

- **Business Account Payment**
- **Direct Debit Payment**
- **Individual Account Payment**

18. Click at any payment method hyperlink.

The screen that will be displayed is slightly different depending on the option (payment method). For example, click [\[Business Account Payment\]](#) hyperlink.

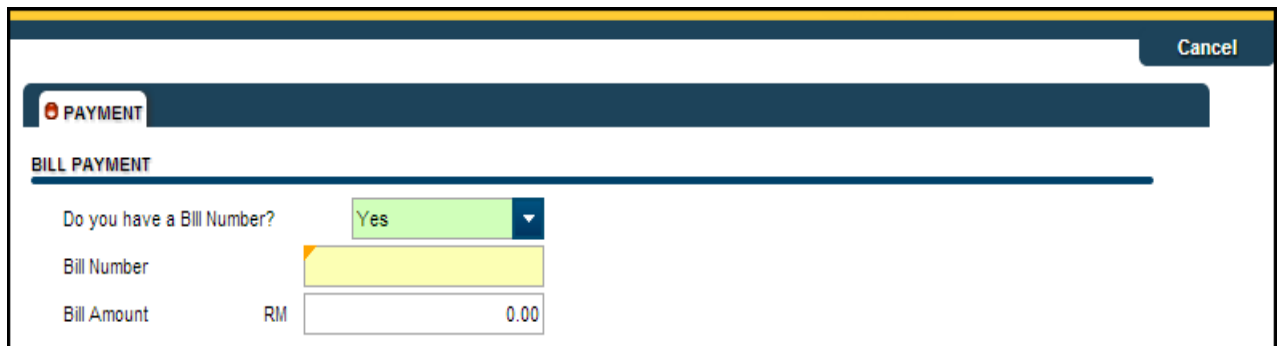
19. **Payment** screen will require payment information.

Choose [Yes](#) or [No](#) from [\[Do you have a Bill Number\]](#) drop down list.

20. If you choose [No](#),

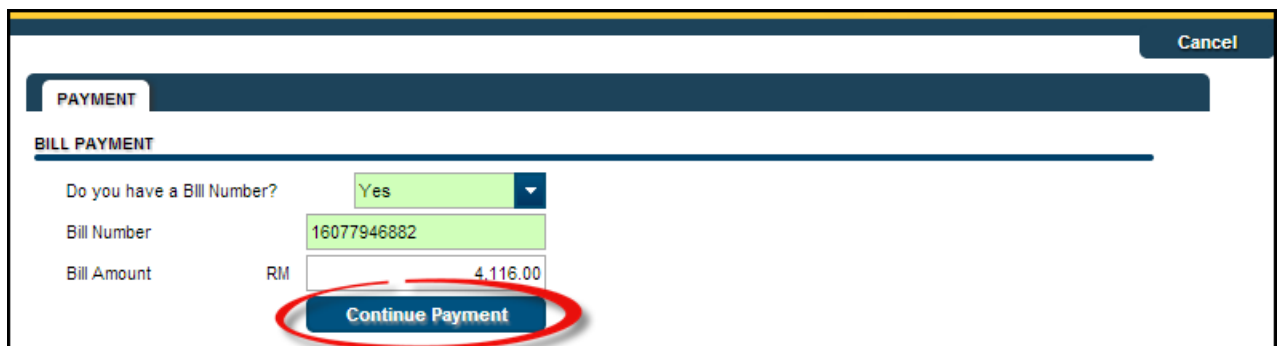
You can proceed the payment request by click at [\[Continue Payment\]](#) button.

21. If you choose [Yes](#),
You are required to fill in the [Bill Number](#) field



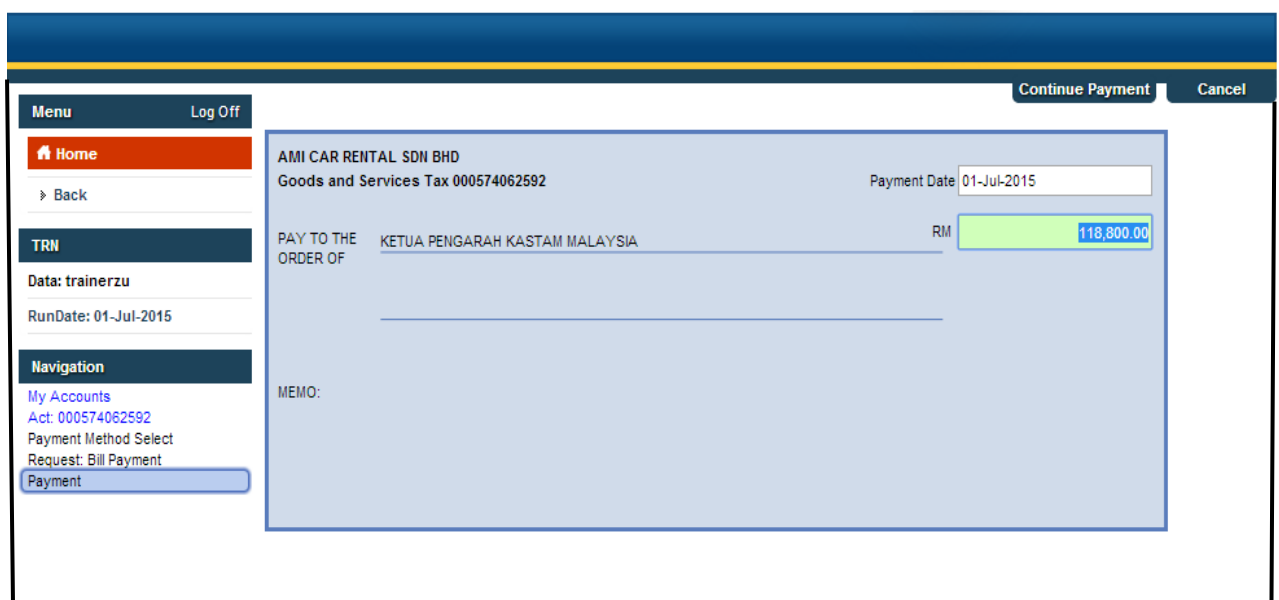
The screenshot shows a web interface with a dark blue header and a 'Cancel' button in the top right. Below the header is a 'PAYMENT' tab. Underneath is a 'BILL PAYMENT' section. It contains a dropdown menu for 'Do you have a Bill Number?' with 'Yes' selected. Below this is a yellow input field for 'Bill Number'. At the bottom, there is a 'Bill Amount' field with 'RM' and '0.00'.

22. Click [\[Continue Payment\]](#) button: to proceed with the payment.



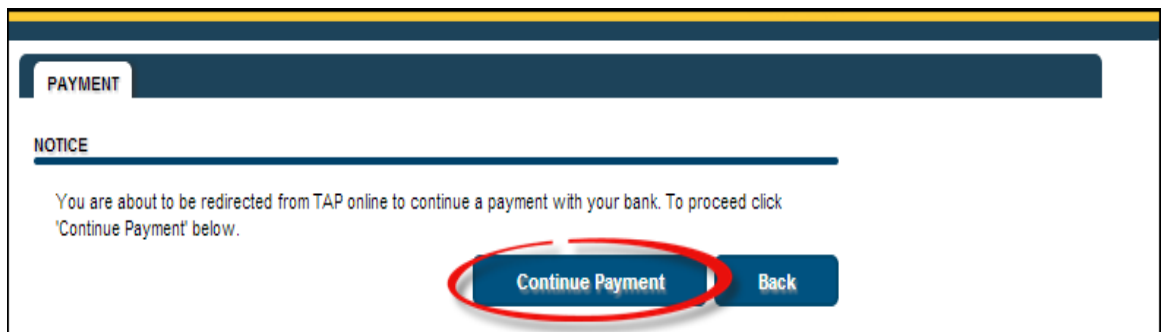
This screenshot is similar to the previous one, but the 'Bill Number' field now contains the value '16077946882'. The 'Bill Amount' field shows 'RM 4,116.00'. A red circle highlights the 'Continue Payment' button at the bottom of the form.

23. System will display payable amount screen.



The screenshot displays a 'payable amount screen'. On the left is a sidebar with a 'Menu' (Home, Back) and 'Log Off' button. The main area shows bill details for 'AMI CAR RENTAL SDN BHD' with 'Goods and Services Tax 000574062592'. The 'Payment Date' is '01-Jul-2015'. The 'PAY TO THE ORDER OF' is 'KETUA PENGARAH KASTAM MALAYSIA' with an amount of 'RM 118,800.00'. A 'MEMO' field is also present. At the top right of the main area are 'Continue Payment' and 'Cancel' buttons.

24. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process. Click [\[Continue Payment\]](#) button: to proceed with the payment.



25. **Payment confirmation** screen will require applicant to review and verify information.

26. Review the payment details.

27. Click [\[Proceed\]](#) button: to proceed with the payment.



30. Click **[Agree and Continue]** button to continue to the next step.

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31. System will navigate you to the Bank Portal page.
32. Fill in [Account No] and [PIN] field.
33. Click [OK] button: to continue to the next step.

MEPS FPX INTERNET BANKING SIMULATOR CONTACT US

login

ACCOUNT NO 1234

PIN ****

Cancel OK

☒ I accept the [Terms & Conditions](#)

Order No : 20131013172129

Serial No.	Amount	Currency
1	200.0	MYR

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Pay A Filed Return

34. **Payment Method** screen will require taxpayer to choose payment method to make a payment. There are three options of payment method:

- **Business Account Payment**
- **Direct Debit Payment**
- **Individual Account Payment**

Menu Log Off

Home

Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

SELECT YOUR PAYMENT METHOD Filter

[Business Account Payment](#)

Make a Business account payment using your bank. RM 1.00 service charge will added to total amount for payment via FPX.

[Direct Debit Payment](#)

Make a pre-authorized payment from your bank account. RM 1.00 service charge will added to total amount for payment via FPX.

[Individual Account Payment](#)

Make an Individual account payment using your bank. RM 0.50 service charge will added to total amount for payment via FPX.

35. Click at any payment method hyperlink.

The screen that will be displayed is slightly different depending on the option (payment method). For example, click [\[Individual Account Payment\]](#) hyperlink.

36. **Payment screen** will require payment information.

Choose for which period that you want to make the payment.

Menu Log Off

Home

Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

My Accounts

Act: 000574062592

Payment Method Select

Period Select

MAKE A PAYMENT

Name : AMI CAR RENTAL SDN BHD

Account : Goods and Services Tax 000574062592

Name : AMI CAR RENTAL SDN BHD

Account : Goods and Services Tax 000574062592

CHOOSE PERIOD TO PAY TAX FOR Filter

Period	Description
01/04/2015 - 30/04/2015	Pay filing period beginning: 01/04/2015 and ending: 30/04/2015
01/05/2015 - 31/05/2015	Pay filing period beginning: 01/05/2015 and ending: 31/05/2015
01/06/2015 - 30/06/2015	Pay filing period beginning: 01/06/2015 and ending: 30/06/2015

37. System will display payable amount screen.

The screenshot shows a web application interface for a payment screen. On the left is a sidebar menu with 'Menu' and 'Log Off' at the top. Below 'Menu' is a 'Home' button with a house icon, followed by a 'Back' link. Under 'TRN', there is 'Data: trainerzu' and 'RunDate: 01-Jul-2015'. The 'Navigation' section includes 'My Accounts', 'Act: 000574062592', and 'Payment' (which is highlighted). At the top right of the main area are 'Continue Payment' and 'Cancel' buttons. The main content area displays 'AMI CAR RENTAL SDN BHD' and 'Goods and Services Tax 000574062592'. The 'Payment Date' is set to '01-Jul-2015'. Below this, it says 'PAY TO THE ORDER OF' followed by 'KETUA PENGARAH KASTAM MALAYSIA'. To the right, 'RM' is followed by a green box containing '59,400.00'. At the bottom, a 'MEMO' field shows '01/04/2015 - 30/04/2015'.

38. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process. Click [Continue Payment](#) button: to proceed with the payment.

The screenshot shows a 'PAYMENT' header at the top. Below it is a 'NOTICE' section with a horizontal line. The text reads: 'You are about to be redirected from TAP online to continue a payment with your bank. To proceed click 'Continue Payment' below.' At the bottom, there are two buttons: 'Continue Payment' and 'Back'. The 'Continue Payment' button is circled in red.

39. **Payment confirmation** screen will require applicant to review and verify information.
40. Review the payment details.
41. Click [\[Proceed\]](#) button: to proceed with the payment.

Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

Payment Confirmation

Transaction Date:	03/09/2013
Order No.:	2013090317062300000000000000000000268435456
Payment Channel:	B2C
Item Summary:	MyGST BLLPYM Payment
Total Amount:	RM 200.00

MEPS **FPX**

**If popup blocker is active, please disable and press refresh*

You can pay using the following banks:

BANK ISLAM **CIMB Clicks** **Hong Leong Online Personal** **maybank2u.com**

Maybank2u.net **PE Bank.com** **RHB Now**

42. **Select Bank** screen will require applicant to select respective Bank.
43. Choose respective Bank. For example here, click [\[TEST BANK A\]](#) radio button
44. Click [\[Agree and Continue\]](#) button to continue to the next step.

Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

Payment Details

Merchant Name	: JABATAN KASTAM DIRAJA MALAYSIA
Merchant Order No.	: 2013090317062300000000000000000000288435455
FPX Transaction ID	: 1310131715250688
Product Description	: MyGST BLLPYM Payment
Amount	: RM 200.00

PAGE 1 2 3 4 Bank Selection

Select your Retail / Corporate Internet Banking

Retail Banking

- ☐ BANK ISLAM
- ☐ maybank2u.com
- ☒ TEST BANK A (Successful Txn Only)
- ☐ TEST BANK D (Unsuccessful Txn Only)
- ☐ CIMB Clicks
- ☐ PB ebank.com
- ☐ TEST BANK B (Successful Txn Only)
- ☐ TEST BANK E
- ☐ HongLeong Bank Connect
- ☐ RHB Now
- ☐ TEST BANK C (Unsuccessful Txn Only)

Corporate Banking

- ☐ Maybank2.net

Enter e-Mail address to receive transaction status (optional)

I agree with the [Terms and Conditions](#)

- ☐ Please disable your pop-up blocker. For more information, [please click here](#)
- ☐ On some browser, you may see the Transaction Response displayed in two (2) tabs. This will not affect your transaction. For more information, [please click here](#)
- ☐ Please do not click on browser's back button, refresh or close this page.

MEPS FPX VeriSign Secured

45. System will navigate you to the Bank Portal page.
46. Fill in [Account No] and [PIN] field.
47. Click [OK] button: to continue to the next step.

MEPS FPX INTERNET BANKING SIMULATOR CONTACT US

login

ACCOUNT NO 1234

PIN ****

Cancel OK

☒ I accept the Terms & Conditions

Order No : 20131013172129

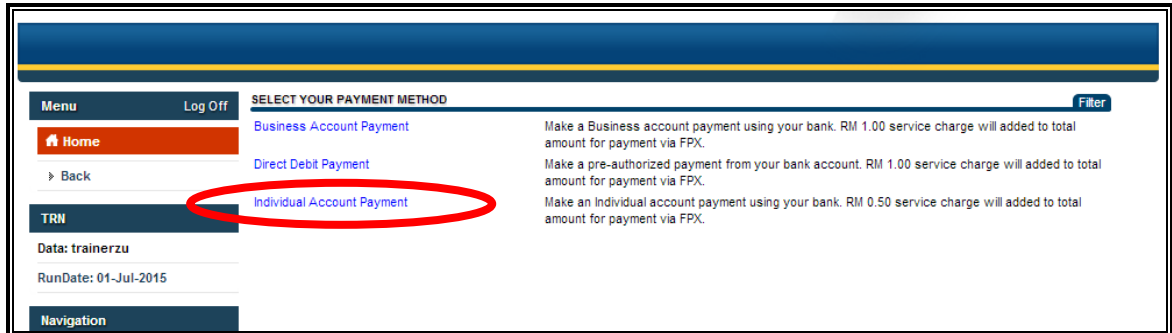
Serial No.	Amount	Currency
1	200.0	MYR

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Pay An Advanced Ruling Fee

48. **Payment Method** screen will require taxpayer to choose payment method to make a payment. There are three options of payment method:

- **Business Account Payment**
- **Direct Debit Payment**
- **Individual Account Payment**



Menu Log Off **SELECT YOUR PAYMENT METHOD** Filter

Home

Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

Business Account Payment

Make a Business account payment using your bank. RM 1.00 service charge will added to total amount for payment via FPX.

Direct Debit Payment

Make a pre-authorized payment from your bank account. RM 1.00 service charge will added to total amount for payment via FPX.

Individual Account Payment

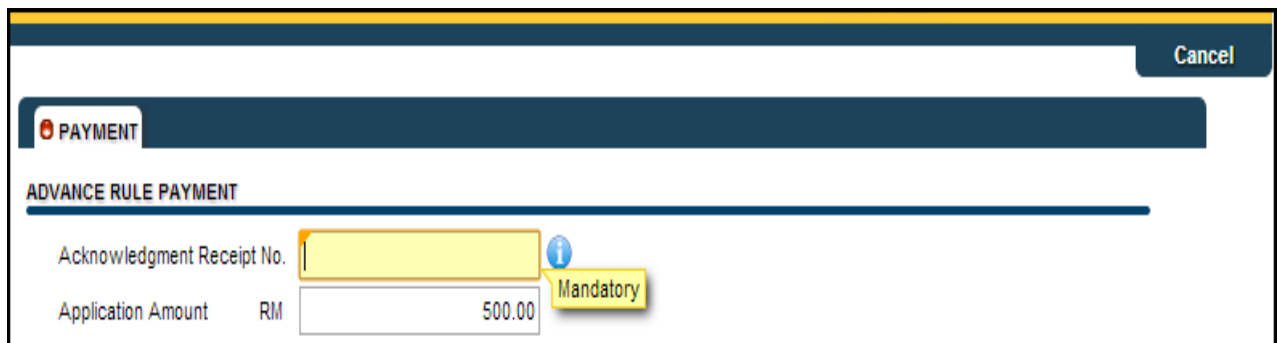
Make an Individual account payment using your bank. RM 0.50 service charge will added to total amount for payment via FPX.

49. Click at any payment method hyperlink.

The screen that will be displayed is slightly different depending on the option (payment method). For example, click [\[Individual Account Payment\]](#) hyperlink.

50. **Payment screen** will require payment information.

Fill in [\[Acknowledgement Receipt No.\]](#) field.



PAYMENT Cancel

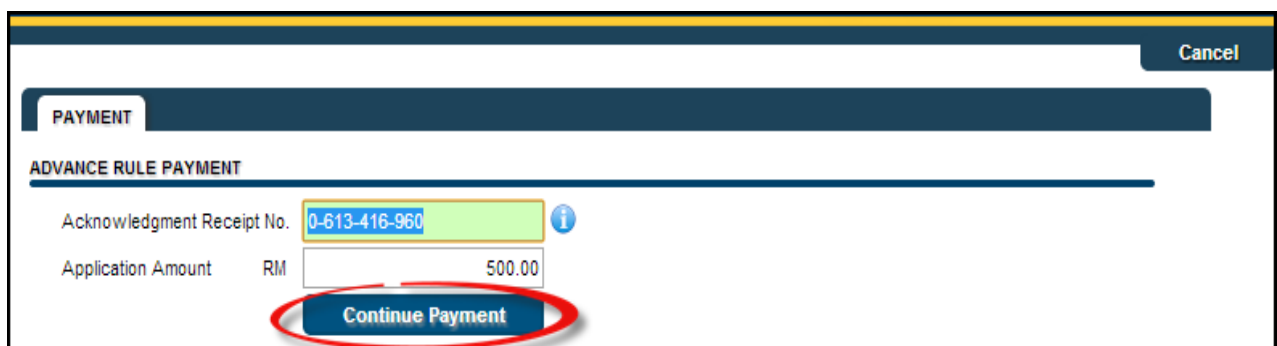
ADVANCE RULE PAYMENT

Acknowledgment Receipt No. Mandatory

Application Amount RM

51. Once the correct Acknowledgement Receipt No. has been provided,

[\[Continue Payment\]](#) button will be displayed. Click [\[Continue Payment\]](#) button to proceed with the payment.



PAYMENT Cancel

ADVANCE RULE PAYMENT

Acknowledgment Receipt No. Mandatory

Application Amount RM

Continue Payment

52. System will display payable amount screen.

The screenshot shows a web application interface for a payment system. On the left is a navigation menu with sections: 'Menu' (containing 'Home' and 'Back'), 'TRN' (containing 'Data: trainerzu' and 'RunDate: 01-Jul-2015'), and 'Navigation' (containing 'My Accounts', 'Act: 000574062592', and 'Payment'). The main content area displays payment details for 'AMI CAR RENTAL SDN BHD' with 'Goods and Services Tax 000574062592'. It includes a 'Payment Date' field set to '01-Jul-2015' and a 'PAY TO THE ORDER OF' field set to 'KETUA PENGARAH KASTAM MALAYSIA'. The amount is shown as 'RM 59,400.00'. A 'MEMO' field contains '01/04/2015 - 30/04/2015'. At the top right of the main area are 'Continue Payment' and 'Cancel' buttons.

53. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process. Click [Continue Payment](#) button: to proceed with the payment.

The screenshot shows a 'PAYMENT' section with a 'NOTICE' header. The notice text reads: 'You are about to be redirected from TAP online to continue a payment with your bank. To proceed click 'Continue Payment' below.' Below the notice are two buttons: 'Continue Payment' and 'Back'. The 'Continue Payment' button is highlighted with a red circle.

56. Click **[Proceed]** button: to proceed with the payment.



Jabatan Kastam Diraja Malaysia

Royal Malaysian Customs Department Payment Page

Payment Confirmation

Transaction Date:

03/09/2013

Order No.:

2013090317062300000000000000000000268435456

Payment Channel:

B2C

Item Summary:

MyGST BLLPYM Payment

Total Amount:

RM 200.00

Proceed

Cancel



**If popup blocker is active, please disable and press refresh*

You can pay using the following banks:















58. Choose respective Bank. For example here, click **[TEST BANK A]** radio button

59. Click **[Agree and Continue]** button to continue to the next step.

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60. System will navigate you to the Bank Portal page.

61. Fill in [Account No] and [PIN] field.

62. Click [OK] button: to continue to the next step.

MEPS FPX INTERNET BANKING SIMULATOR CONTACT US

login

ACCOUNT NO 1234

PIN ****

Cancel OK

☒ I accept the Terms & Conditions

Order No : 20131013172129

Serial No.	Amount	Currency
1	200.0	MYR

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2.2 Make A Payment (Without Login Into TAP)

The taxpayer has the ability to make a payment through the Taxpayer Access Point (TAP) without login into TAP.

1. Click [\[Make a Payment\]](#) hyperlink.

The screenshot shows the official website of the Malaysia Goods & Services Tax (GST) under the Royal Malaysian Customs Department. The header includes the TAP logo and the slogan 'TAXPAYER ACCESS POINT 1 A BETTER TAX SYSTEM'. A navigation menu on the left lists 'Home', 'Back', 'MLT', 'Data: ssaad', 'RunDate: 11-Nov-2013', and 'Navigation'. The main content area features a banner with the text 'Not everything gets taxed, basic necessities are still free of GST' and a background image of a market stall. Below the banner is a 'Login' section with fields for 'Email Address' and 'Password', and buttons for 'Login' and 'Sign up'. To the right of the login section is an 'I Want To' dropdown menu. The menu is open, showing a list of options: 'Register For GST', 'Apply for Registration Exemption', 'File GST Non-Registrant Declaration', 'Make a Payment' (highlighted with a red circle), 'Apply for Flat Rate Scheme', 'Manage Advance Ruling', 'Apply for Appeal', and 'Apply for Review'.

2. Click [\[Make a Payment\]](#) tab.
3. Click [\[Continue Payment\]](#) button: to proceed with the payment.

The screenshot shows the 'REVIEW PAYMENT DETAILS' page. The 'MAKE A PAYMENT' tab is selected and highlighted with a red circle. The page is divided into three columns: 'ABOUT THE SERVICE', 'WHAT YOU NEED', and 'AFTER YOU FINISH'. The 'ABOUT THE SERVICE' column lists: 'This service allows you to make a payment for the following Goods and Services Tax-related liabilities: A bill notice, Tax from a filed return, Your account balance, An Advance Ruling fee', and 'Your session will expire after 15 minutes of inactivity.' The 'WHAT YOU NEED' column lists: 'If paying a bill, you will need the bill number', 'If paying for a filed return, you will need either the media number from the return or the GST account number and filing period', 'If paying a GST account balance, you will need the GST account number', and 'If paying an Advance Ruling fee, you will need the Advance Ruling request Acknowledgement Receipt number'. The 'AFTER YOU FINISH' column lists: 'Check your bank account for confirmation of the payment transaction.' At the bottom right, there is a 'Proceed to Payment' button, which is highlighted with a red circle.

4. **Payment Type** screen will require taxpayer to choose payment type to make a payment.
5. There are four options of payment type:
 - Payment for a bill notice
 - Payment for a return that has been filed
 - Payment for an outstanding account balance
 - Payment for an advance ruling fee

REVIEW PAYMENT DETAILS **MAKE A PAYMENT**

SELECT PAYMENT TYPE

- ☒ Payment for a bill notice. **Mandatory**
- ☐ Payment for a return that has been filed.
- ☐ Payment for an outstanding account balance.
- ☐ Payment for an advance ruling fee.

6. **Payment Type** Screen will be displayed and data that will be required is slightly different depending on the option (payment type).

For example:

If choose [\[Payment for a bill notice\]](#) hyperlink:

taxpayer will be required to fill in [\[Enter bill number\]](#) field

REVIEW PAYMENT DETAILS **MAKE A PAYMENT**

SELECT PAYMENT TYPE

- ☒ Payment for a bill notice.
- ☐ Payment for a return that has been filed.
- ☐ Payment for an outstanding account balance.
- ☐ Payment for an advance ruling fee.

ENTER BILL INFORMATION

Enter bill number **Mandatory**

If choose [\[Payment for a return that has been filed\]](#) hyperlink:

taxpayer will be required to fill in [\[Enter media number\]](#) field

REVIEW PAYMENT DETAILS **MAKE A PAYMENT**

SELECT PAYMENT TYPE

- ☐ Payment for a bill notice.
- ☒ Payment for a return that has been filed.
- ☐ Payment for an outstanding account balance.
- ☐ Payment for an advance ruling fee.

ENTER MEDIA INFORMATION

Do you have a media number?

Enter media number **Mandatory**

If choose [\[Payment for an outstanding account balance\]](#) hyperlink:
taxpayer will be required to fill in [\[Enter GST No. or Account ID\]](#) field.

The screenshot shows the 'REVIEW PAYMENT DETAILS' screen with the 'MAKE A PAYMENT' button. Under 'SELECT PAYMENT TYPE', 'Payment for an outstanding account balance' is selected. Under 'ENTER ID INFORMATION', there is a text input field for 'Enter GST No. or Account ID' which is highlighted with a red oval and a yellow background. A 'Mandatory' label is next to the field.

If choose [\[Payment for an advance ruling fee\]](#) hyperlink:
taxpayer will be required to fill in [\[Enter Acknowledgement Receipt No.\]](#) field

The screenshot shows the 'REVIEW PAYMENT DETAILS' screen with the 'MAKE A PAYMENT' button. Under 'SELECT PAYMENT TYPE', 'Payment for an advance ruling fee' is selected. Under 'ENTER ADVANCE RULING INFORMATION', there is a text input field for 'Enter Acknowledgment Receipt No.' which is highlighted with a red oval and a yellow background. A 'Mandatory' label is next to the field.

7. **Payment Method** screen will require taxpayer to choose payment method to make a payment.
8. There are two options of payment method:
 - **Business account payment**
 - **Individual account payment**

The screenshot shows the 'REVIEW PAYMENT DETAILS' screen with the 'MAKE A PAYMENT' button. Under 'SELECT PAYMENT TYPE', 'Payment for a bill notice' is selected. Under 'ENTER BILL INFORMATION', the 'Enter bill number' field contains '16077946882', the 'Taxpayer Name' is 'TEONG HOE MANAGEMENT SERVICES SDN BHD', and the 'Bill Amount' is 'RM 4,116'. Under 'SELECT PAYMENT METHOD', 'Business account payment using your bank' is selected. At the bottom, the 'Continue Payment' button is highlighted with a red oval.

9. Click at any payment method hyperlink.
10. Click [\[Continue Payment\]](#) button: to proceed with the payment.

11. **Payment Confirmation** screen will require applicant to review and verify information.
12. Review the payment details.
13. Click [[Proceed](#)] button: to proceed with the payment.

Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

Payment Confirmation

Transaction Date: 03/09/2013
Order No.: 2013090317062300000000000000000000268435456
Payment Channel: B2C
Item Summary: MyGST BLLPYM Payment
Total Amount: RM 200.00

[Proceed](#) [Cancel](#)

MEPS FPX

**If popup blocker is active, please disable and press refresh*

You can pay using the following banks:

BANK ISLAM **CIMB Clicks** **Hong Leong Online Personal** **maybank2u.com**
Maybank 2e.net **PEB Bank.com** **RHB Now**

14. **Select Bank** screen will require applicant to select respective Bank.
15. Choose respective Bank. For example here, click **[TEST BANK A]** radio button.
16. Click **[Agree and Continue]** button to continue to the next step.



Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

PAGE 1 2 3 4 >

Bank Selection

Payment Details

Merchant Name : JABATAN KASTAM DIRAJA MALAYSIA
Merchant Order No. : 2013090317062300000000000000000000288435456
FPX Transaction ID : 1310131715250688
Product Description : MyGST BLLPYM Payment
Amount : RM 200.00

Select your Retail / Corporate Internet Banking

Retail Banking

☐ BANK ISLAM

☐ maybank2u.com

☒ TEST BANK A
(Successful Tax Only)

☐ TEST BANK D
(Unsuccessful Tax Only)

☐ CIMB Clicks

☐ PNB eScrik.com

☐ TEST BANK B
(Successful Tax Only)

☐ TEST BANK E

☐ HongLeong Bank Connect

☐ RHB Now

☐ TEST BANK C
(Unsuccessful Tax Only)

Corporate Banking

☐ Maybank 2.net

Enter e-Mail address to receive transaction status (optional)

I agree with the [Terms and Conditions](#)

☒ Please disable your pop-up blocker. For more information, [please click here](#).

☒ On some browser, you may see the Transaction Response displayed in two (2) tabs. This will not affect your transaction. For more information, [please click here](#).

☒ Please do not click on browser's back button, refresh or close this page.

MEPS FPX



17. System will navigate you to the Bank Portal page.
18. Fill in [Account No] and [PIN] field.
19. Click [OK] button: to continue to the next step.

MEPS FPX INTERNET BANKING SIMULATOR CONTACT US

login

ACCOUNT NO 1234

PIN ****

Cancel OK

☒ I accept the [Terms & Conditions](#)

Order No : 20131013172129

Serial No.	Amount	Currency
1	200.0	MYR

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PAYMENT METHOD

- B2C (Individual Account Payment)
- B2B (Business Account Payment)
- Direct Debit

B2C (Individual Account Payment)

1. Click [\[Continue Payment\]](#) button: to proceed with the payment.

Official Website
MALAYSIA GOODS & SERVICES TAX (GST)
Royal Malaysian Customs Department

TAP TAXPAYER ACCESS POINT
A BETTER TAX SYSTEM

Menu Log Off
Home
Back
MLS
RunDate: 03-Sep-2013
Navigation
My Accounts
Payment Method Select
Payment

Continue Payment Cancel

Continue Payment Cancel

PHONIA RES SDN BHD
Goods and Services Tax 000971980800
Payment Date 10-Oct-2013

PAY TO THE ORDER OF KETUA PENGARAH KASTAM MALAYSIA
RM 44,000.00
Cannot exceed RM 30,000. Multiple payment transactions are required.

MEMO:

Note: For B2C method, the payment amount must not exceed RM 30,000

2. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process.
3. Click [\[Continue Payment\]](#) button: to proceed with the payment.

PAYMENT

NOTICE

You are about to be redirected from TAP online to continue a payment with your bank. To proceed click 'Continue Payment' below.

Continue Payment Back

4. Payment **confirmation** screen will require applicant to review and verify information.
5. Review the payment details.
6. Click [[Proceed](#)] button: to proceed with the payment.

Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

Payment Confirmation

Transaction Date: 03/09/2013
Order No.: 2013090317062300000000000000000000268435456
Payment Channel: B2C
Item Summary: MyGST BLLPYM Payment
Total Amount: RM 200.00

MEPS **FPX**

**If popup blocker is active, please disable and press refresh*

You can pay using the following banks:

BANK ISLAM **CIMB Clicks** **Hong Leong Online Personal** **maybank2u.com**
Maybank 2u.net **PE Bank.com** **RHB Now**

7. **Select Bank** screen will require applicant to select respective Bank.
8. Choose respective Bank. For example here, click [[TEST BANK A](#)] radio button.

Jabatan Kastam Diraja Malaysia

Royal Malaysian Customs Department Payment Page

< PAGE
 1
2
3
4
 >

Bank Selection

Payment Details

Merchant Name	: JABATAN KASTAM DIRAJA MALAYSIA
Merchant Order No.	: 2013090317062300000000000000000000268435456
FPX Transaction ID	: 1310131715250688
Product Description	: MyGST BLLPYM Payment
Amount	: RM 200.00

Select your Retail / Corporate Internet Banking

Retail Banking

☐ BANK ISLAM

☐ maybank2u.com

☒ TEST BANK A
(Successful Test Only)

☐ TEST BANK D
(Unsuccessful Test Only)

☐ CIMB Clicks

☐ PB eBank.com

☐ TEST BANK B
(Successful Test Only)

☐ TEST BANK E

☐ HongLeong Bank Connect

☐ RHBNow

☐ TEST BANK C
(Unsuccessful Test Only)

Corporate Banking

☐

Enter e-Mail address to receive transaction status (optional)

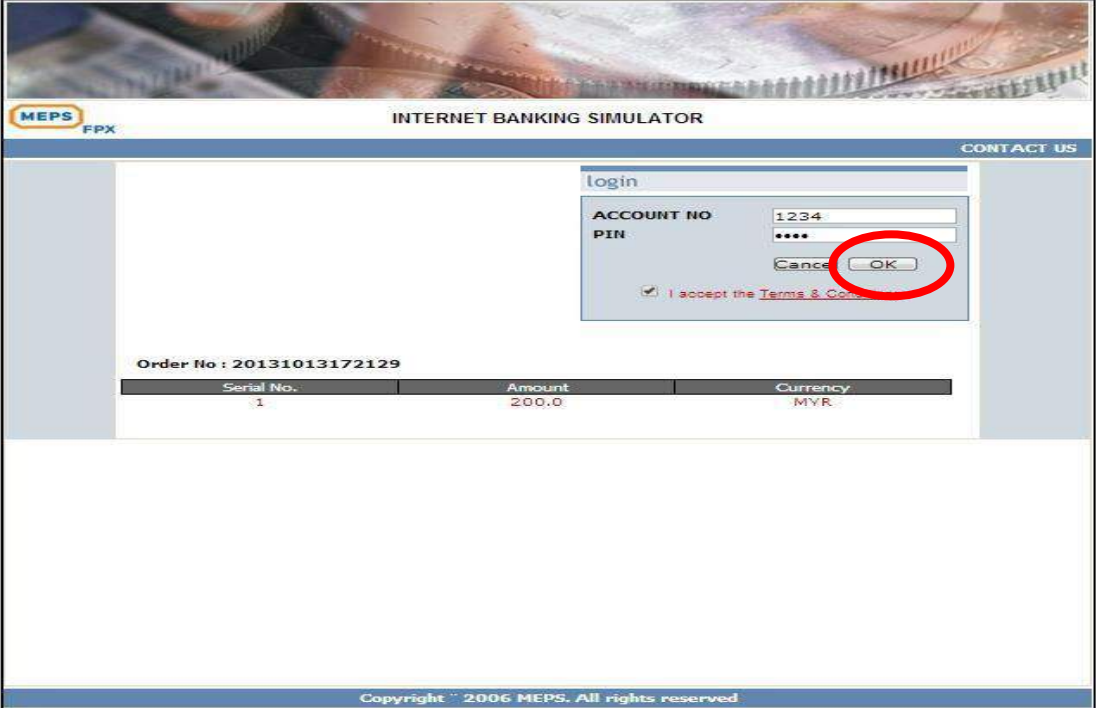
I agree with the [Terms and Conditions](#)

☒ Please disable your pop-up blocker. For more information, [please click here](#)
☒ On some browser, you may see the Transaction Response displayed in two (2) tabs. This will not affect your transaction. For more information, [please click here](#)
☒ Please do not click on browser's back button, refresh or close this page.

10. System will navigate you to the Bank Portal page.

11. Fill in [Account No] and [PIN] field.

12. Click [OK] button: to continue to the next step.



MEPS FPX INTERNET BANKING SIMULATOR CONTACT US

login

ACCOUNT NO 1234

PIN ****

Cancel OK

☒ I accept the Terms & Conditions

Order No : 20131013172129

Serial No.	Amount	Currency
1	200.0	MYR

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B2B (Business Account Payment)

1. Click [\[Continue Payment\]](#) button: to proceed with the payment.

Official Website
MALAYSIA GOODS & SERVICES TAX (GST)
Royal Malaysian Customs Department

TAP TAXPAYER ACCESS POINT
A BETTER TAX SYSTEM

Continue Payment Cancel

Menu Log Off

Home

Back

MLS

RunDate: 03-Sep-2013

Navigation

My Accounts

Payment Method Select

Payment

PHONIA RES SDN BHD
Goods and Services Tax 000971980800

Payment Date: 10-Oct-2013

PAY TO THE ORDER OF: KETUA PENGARAH KASTAM MALAYSIA

RM 44,000.00

Cannot exceed RM 30,000. Multiple payment transactions are required.

MEMO:

Note: For B2B method, the payment amount must not exceed RM 1,000,000.

2. System will pop-up a notice, informing you that you will be navigated out from TAP to continue payment process.
3. Click [\[Continue Payment\]](#) button: to proceed with the payment.

PAYMENT

NOTICE

You are about to be redirected from TAP online to continue a payment with your bank. To proceed click 'Continue Payment' below.

Continue Payment Back

4. Payment **confirmation** screen will require applicant to review and verify information.
5. Review the payment details.
6. Click [[Proceed](#)] button: to proceed with the payment.



Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

Payment Confirmation

Transaction Date:	03/09/2013
Order No.:	2013090317062300000000000000000000268435456
Payment Channel:	B2C
Item Summary:	MyGST BLLPYM Payment
Total Amount:	RM 200.00

[Proceed](#) [Cancel](#)

MEPS **FPX**

**If popup blocker is active, please disable and press refresh*

You can pay using the following banks:

[BANK ISLAM](#) [CIMB Clicks](#) [Hong Leong Online Personal](#) [maybank2u.com](#)

[Maybank 2.net](#) [PB Bank.com](#) [RHB Now](#)

- 

Jabatan Kastam Diraja Malaysia
Royal Malaysian Customs Department Payment Page

PAGE **1** 2 3 4

Bank Selection

Payment Details

Merchant Name	: JABATAN KASTAM DIRAJA MALAYSIA
Merchant Order No.	: 2013090317062300000000000000000000268435456
FPX Transaction ID	: 1310131715250668
Product Description	: MyGST BLLPYM Payment
Amount	: RM 200.00

Select your Retail / Corporate Internet Banking

Retail Banking

☐ BANK ISLAM

☐ maybank2u.com

☒ TEST BANK A
(Successful Txn Only)

☐ TEST BANK D
(Unsuccessful Txn Only)

☐ CIMB Clicks

☐ PE ebank.com

☐ TEST BANK B
(Successful Txn Only)

☐ TEST BANK E

☐ HongLeong Bank Connect

☐ RHB Now

☐ TEST BANK C
(Unsuccessful Txn Only)

Corporate Banking

☐ Maybank2^e.net


Enter e-Mail address to receive transaction status (optional)

I agree with the [Terms and Conditions](#)

 - ☒ Please disable your pop-up blocker. For more information, [please click here](#)
 - ☒ On some browser, you may see the Transaction Response displayed in two (2) tabs. This will not affect your transaction. For more information, [please click here](#)
 - ☒ Please do not click on browser's back button, refresh or close this page.

Agree and Continue

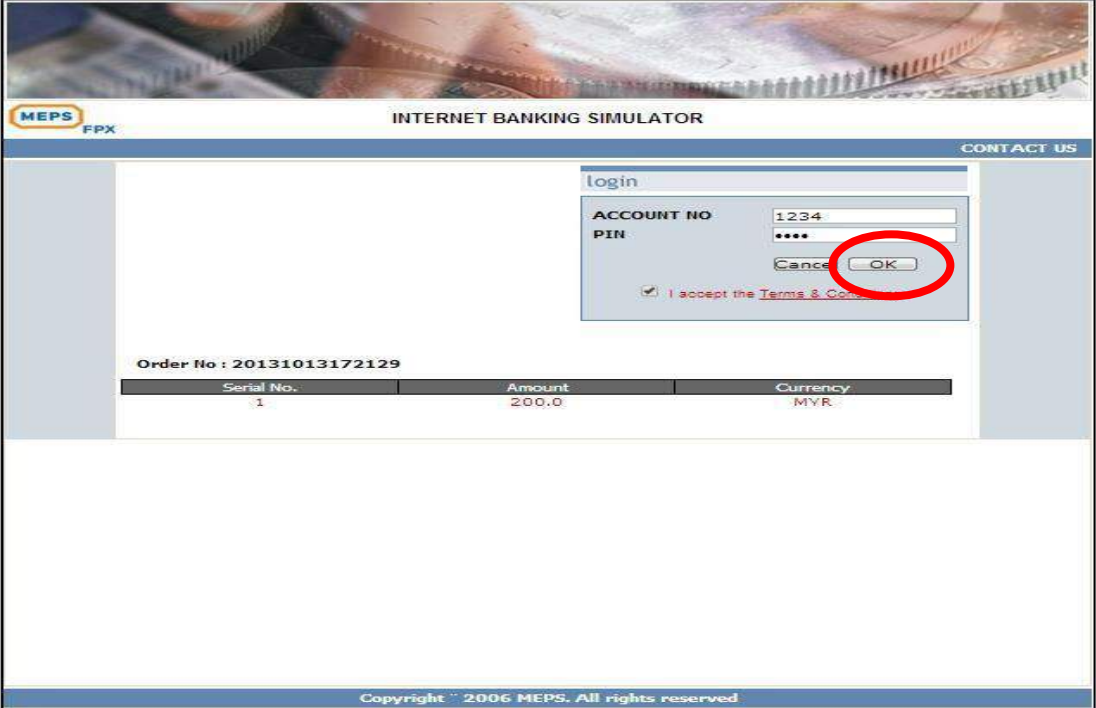
Cancel




10. System will navigate you to the Bank Portal page.

11. Fill in [Account No] and [PIN] field.

12. Click [OK] button: to continue to the next step.



MEPS FPX INTERNET BANKING SIMULATOR CONTACT US

login

ACCOUNT NO 1234

PIN ****

Cancel OK

☒ I accept the Terms & Conditions

Order No : 20131013172129

Serial No.	Amount	Currency
1	200.0	MYR

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Direct Debit

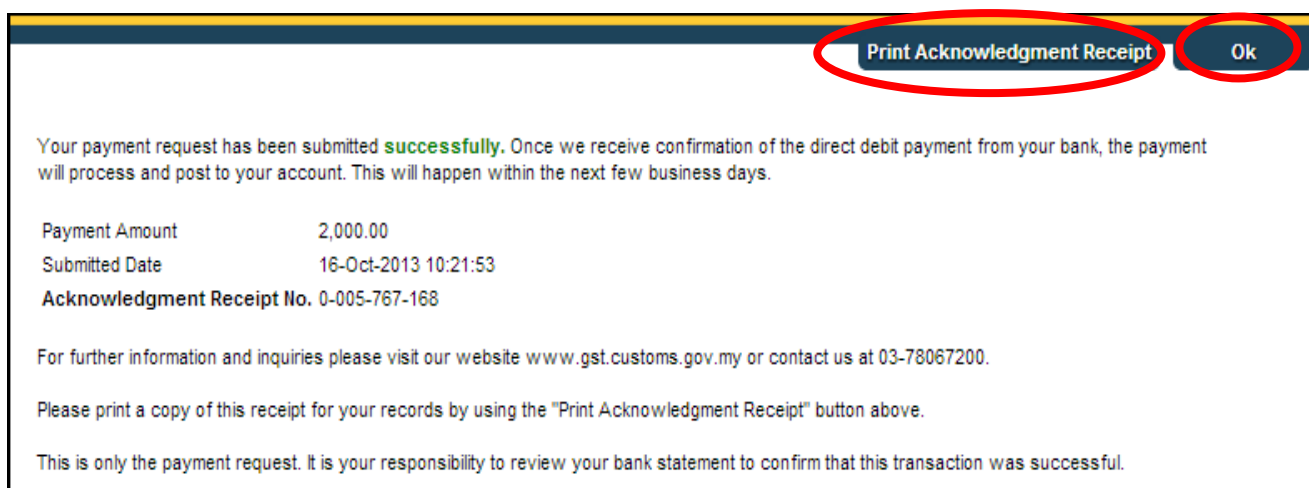
1. Fill in the payment amount to be paid.
2. Under [\[Choose Payment Source\]](#) panel, click the radio button. System will auto-populate Bank ID and Account Number information.
3. Click [\[Submit\]](#) button: to submit the payment.

The screenshot shows the 'TAXPAYER ACCESS POINT' interface for the 'Official Website MALAYSIA GOODS & SERVICES TAX (GST)'. The user is 'ABD RAZAK BIN ZAMRI' with tax ID '000938213376'. The payment date is '17-Jul-2013' and the amount is '8,000.00'. The payee is 'KETUA PENGARAH KASTAM MALAYSIA'. The bank ID is 'RHB0218' and the account number is '16416000000840'. The 'Submit' button is circled in red. Below the main form, the 'CHOOSE PAYMENT SOURCE' section is circled in red, showing a radio button selected for 'Direct Debit ABD RAZAK BIN ZAMRI Current'.

4. You are required to fill in [\[Password\]](#) field (as part of verification).
5. Click [\[OK\]](#) button: to continue to the next step.

The screenshot shows a password verification dialog box. The text inside reads: 'I hereby authorize the Royal Malaysian Customs Department to debit my bank account in the amount of RM 2,000.00. You are required to re-enter your password to confirm this request. My password will act as my signature.' The 'Password' field is circled in red. The 'OK' button is also circled in red. The background shows the same payment screen as the previous screenshot, but with a different user 'MISBAH BINTI AHIM' and a different amount '2,000.00'.

6. Confirmation screen. (This screen will display the confirmation information.
For example: The payment status is now successfully.)
7. Click [\[Print Acknowledgment Receipt\]](#) button: to print the acknowledgement receipt.
- Or
8. Click [\[OK\]](#) button: to return to the taxpayer's [\[Account Springboard\]](#).



The screenshot shows a confirmation screen with a dark blue header bar. Two buttons, "Print Acknowledgment Receipt" and "Ok", are highlighted with red circles. The main content area has a white background and contains the following text:

Your payment request has been submitted **successfully**. Once we receive confirmation of the direct debit payment from your bank, the payment will process and post to your account. This will happen within the next few business days.

Payment Amount	2,000.00
Submitted Date	16-Oct-2013 10:21:53
Acknowledgment Receipt No.	0-005-767-168

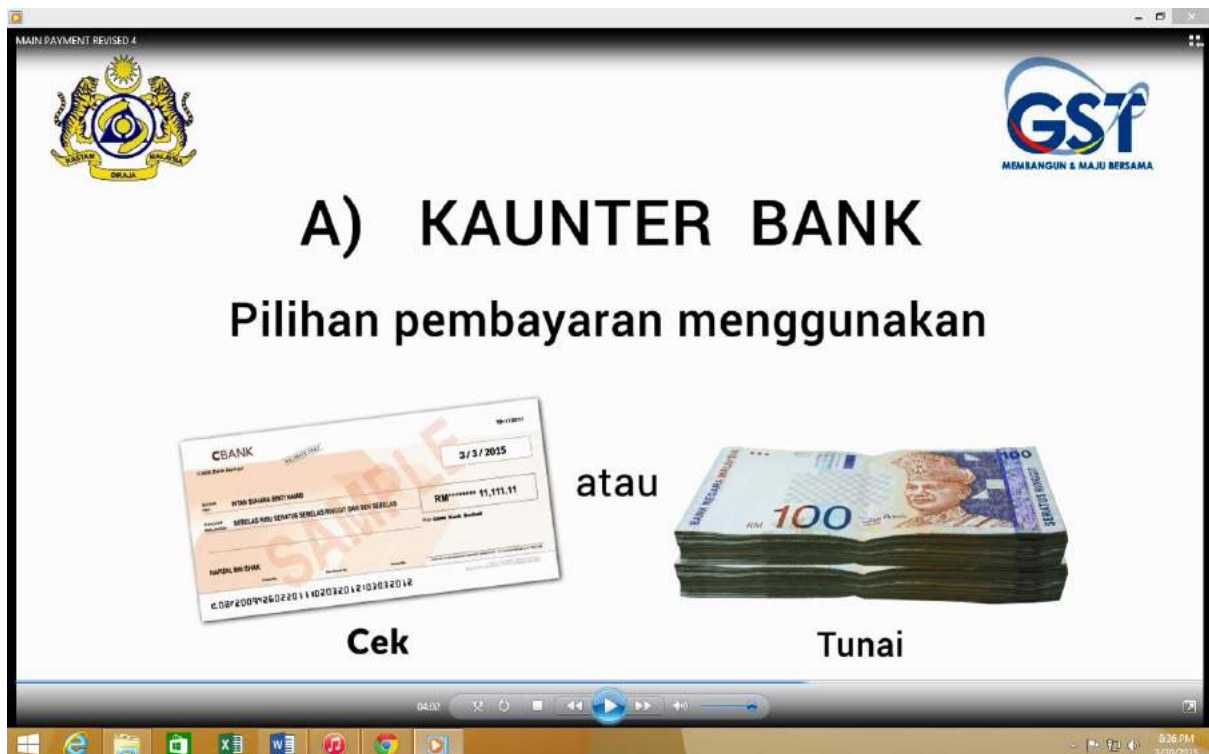
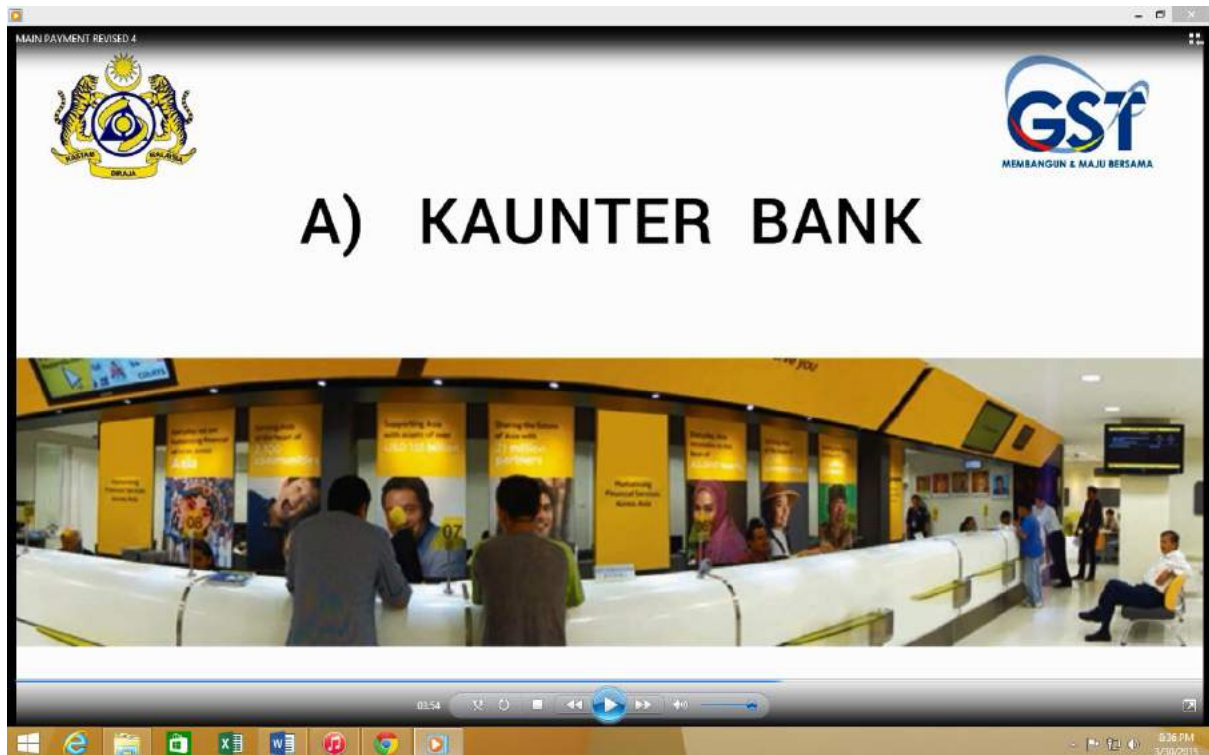
For further information and inquiries please visit our website www.gst.customs.gov.my or contact us at 03-78067200.

Please print a copy of this receipt for your records by using the "Print Acknowledgment Receipt" button above.

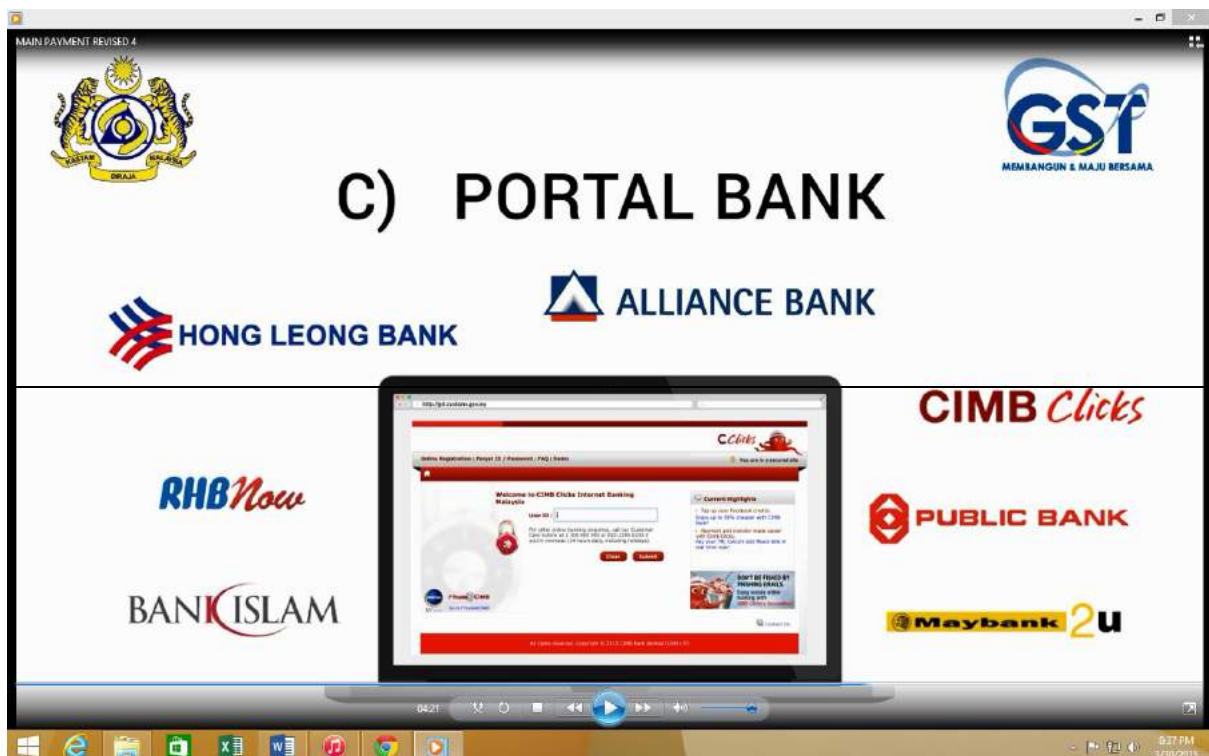
This is only the payment request. It is your responsibility to review your bank statement to confirm that this transaction was successful.

2.3 Make A Payment - Bank Payment

Taxpayers can make payments at seven agent banks which has been appointed either by Cash or Cheque.

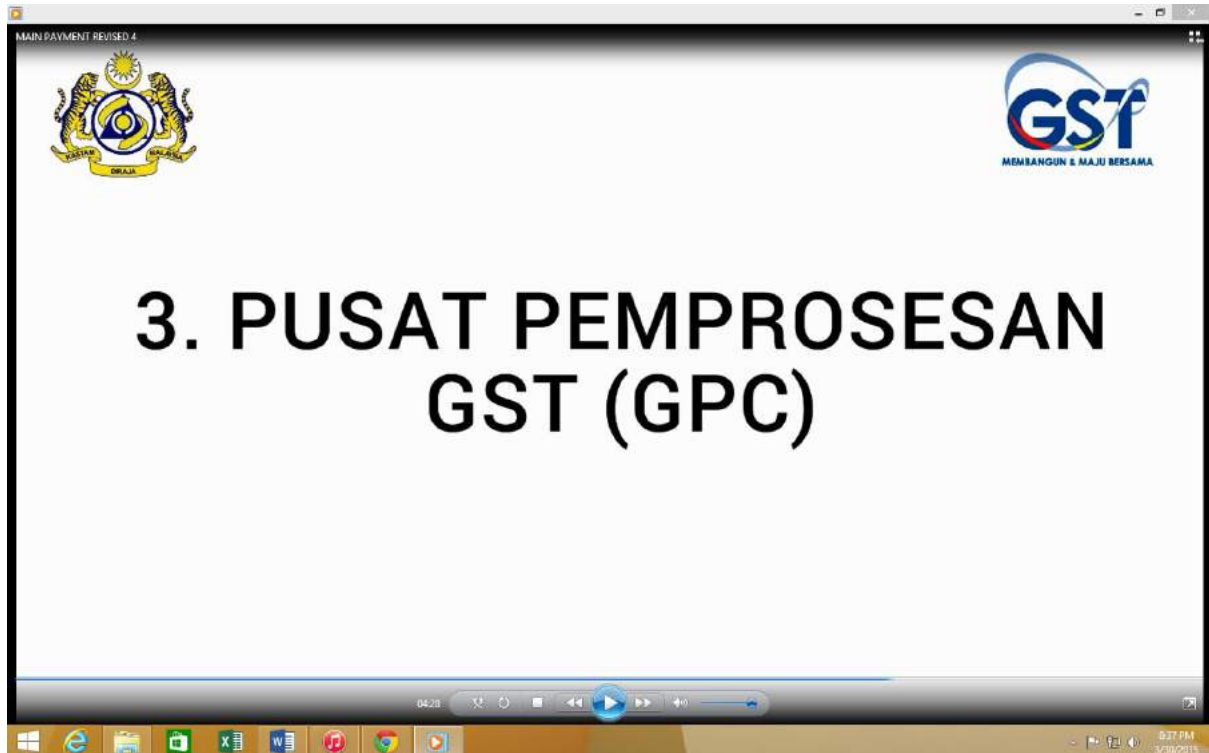


Payment can also be made using Self-Service Terminal or Bank Portal.

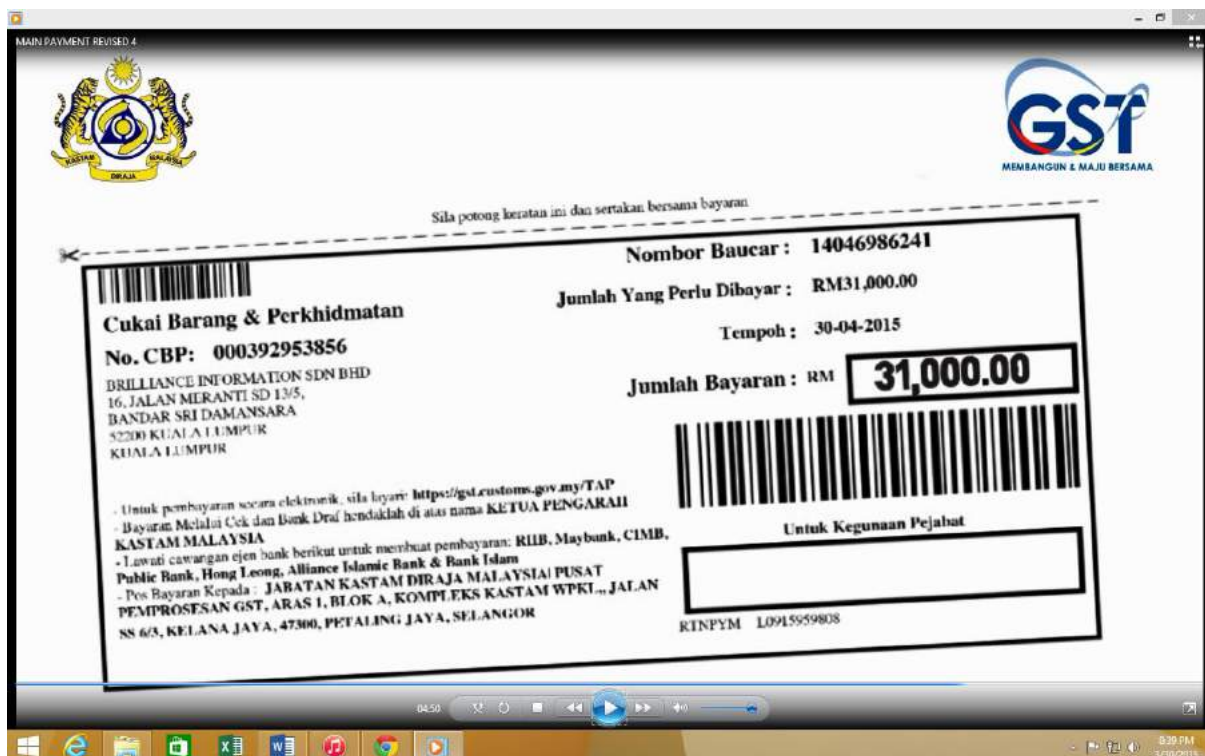
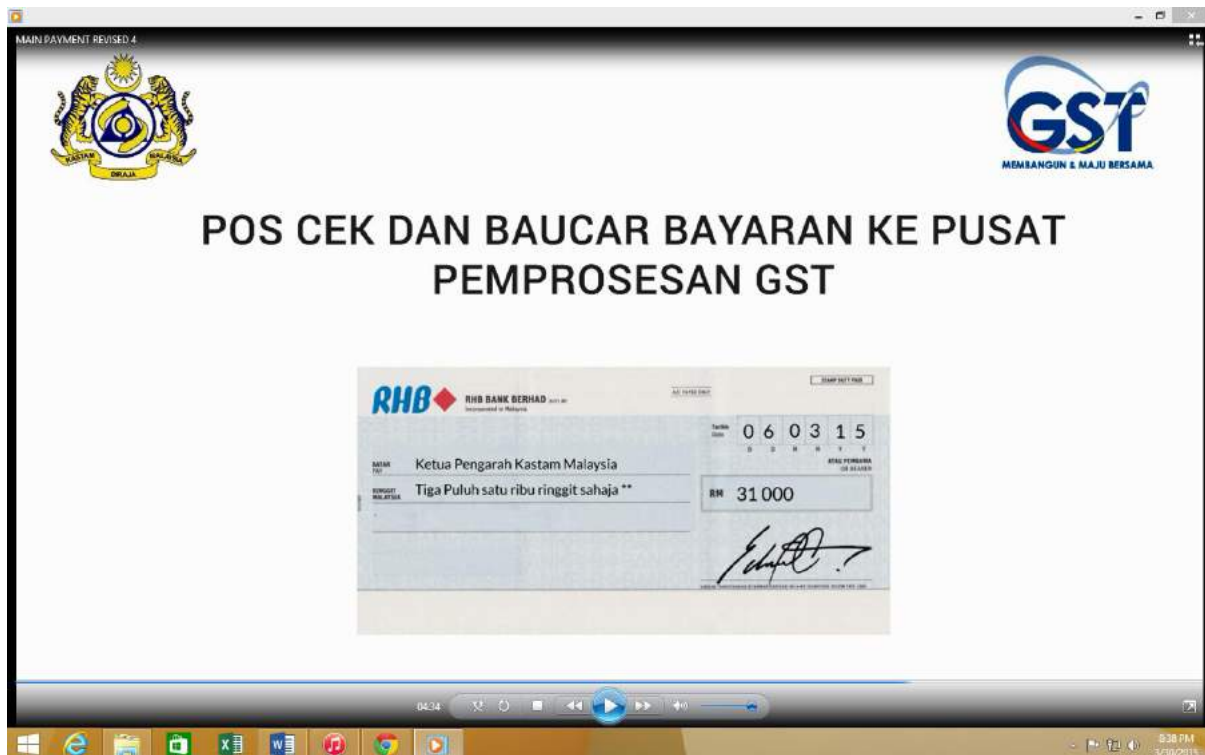


2.4 Make A Payment – Manually Payment

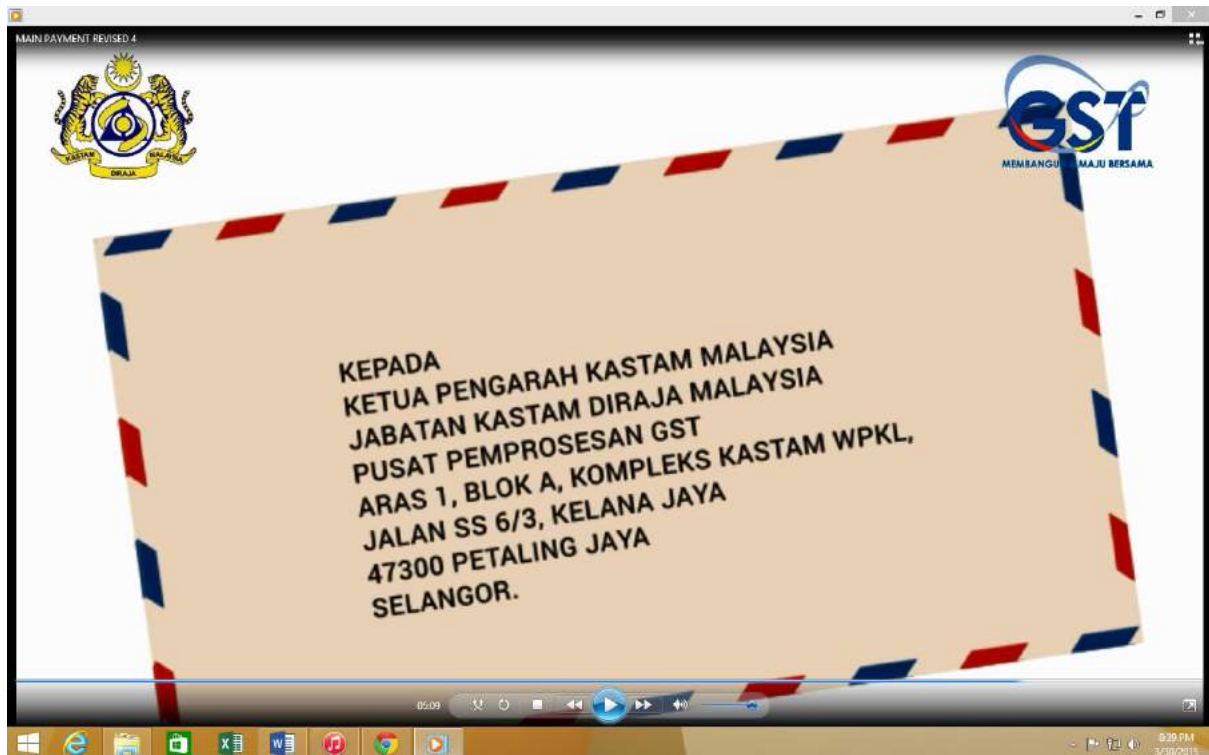
Manually Payment either by Cheque or Bank Draft must be submitted to GST Processing Centre (GPC).



For example if using Cheque, post cheque and payment vouchers together to GPC.



GPC Address:



Payments will be processed. Payment receipt will be sent to the taxpayer.

3. FAQ

3.1 I make a lump sum payment to Customs. How does Customs know that which account and which return period that payment made should be allocated.

Maintaining payment will be made if payment received is valid but the payment is posted to the wrong account or taxable period. **Transfer will be done only after receiving an application form the taxpayer.** There are two types of maintaining payment:

i. Transferring Payment

Refers to the transfer of the entire payment made by the following criteria:

- ✓ Payments have been accounted in the taxpayer's ledger but there is an application by the taxpayer to make an amendment on the return period and taxpayer's account number.
- ✓ Payments have been accounted in the taxpayer's ledger but there is an application by the taxpayer to transfer payments to other taxpayer's ledger.

ii. Redirecting Payment

Refers to the transfer involving the distribution amount to several accounts or taxable period depending on the taxpayer's application.

3.2 How do I inform Customs to arrange for transfer or redirecting payment?

Application by a taxpayer must be made by email to GST Processing Centre (GPC).

Email : gst.payment@customs.gov.my

3.3 Do JKDM accept payment through Telegraphic Transfer?

Payment via Telegraphic Transfer is not available. Taxpayer is advised to use any payment facilities as set out on pages 2 to 4.

3.4 How do I pay GST Import?

GST Import should be paid according to normal importation payment procedure. For GST Import, cheque made will be payable to **PENGARAH KASTAM NEGERI.**

