

A black silhouette of a rotary telephone handset and base. The handset is on the left, with a curved receiver and a base. The base is on the right, with a circular dial area. The entire icon is black and set against a white background.

8.30am-10.00pm, daily

State	HQ/Station	Tel number	State	HQ/Station	Tel number	
Kelantan	Kota Baru	09 7411223 09 7411225	Perak	Ipoh	05 5274322 Ext 2022 / 2030 / 2025	
	Rantau Panjang	09 7951930				
Perlis	Kangar	04 9792541 04 9792536 04 9792542			Teluk Intan	05 6221055
				Taiping Lumut/ Sri Manjung	05 8073966 05 6911500	
KLIA	KLIA	03 87768338 03 87768338	Kedah	Alor Star	04 7751219 04 7751359 04 7751253	
Sarawak	Kuching	082 472144 082 472155				
Labuan	Labuan	087 592100 087 592101		Terengganu	Kuala Terengganu	09 6204247 09 6204246
Sabah	Kota Kinabalu	088 239659 088 538434			Kemaman	09 8681334 09 8681335
	Sandakan	089 219908	Selangor	Pulau Indah	03 31693829 03 31693850	
	Tawau	089 772580				
	Lahad Datu	089 886028			Kelana Jaya	03 78844780 03 78844779
Keningau	087 336148			Subang	03 78394669 03 78394667	
Johor	Johor Baru	07 2202215 07 2202005	Negri Sembilan	Seremban	06 6793801 06 6793700 Ext 225	
	Muar	06 9864270				
	Batu Pahat	07 4355526 07 4355444	Customs Department Headquarters			
	Kluang	07 7773413 07 7727757	Putrajaya	Putrajaya	03-83237550 03-83237551 03-83237552 03-83237553 03-83237554 03-83237555 03-83237556 03-83237557 03-83237558 03-83237559	
Pahang	Kuantan	09 5706864 09 5706880 09 5706879				
	Temerloh	09 2783214				
	Bentong	09 2227005				
Malacca	Malacca	06 2325871 06 2325872				
Penang	Penang	04 2615743 04 2644194				

**Supplier's
name,
address and
GST
identification
number**

KILANG KASUT SEDAP PAKAI SDN. BHD.
 Lot 123, Jalan Pengkalan, 31500 Lahat, Perak
 (GST ID No : 100001/2009)
 Tel: 05-3349876

**Invoice serial
number**

INVOICE No: 0001111
Date: 25 April 2015
D/O No: S000345

Invoice date

TAX INVOICE

The words 'Tax Invoice' clearly indicated

To: Syarikat Kasut Ali Sdn. Bhd.
No. 27, Jalan Maju Jaya
31400 Ipoh, Perak

**Customer's
name and
address**

Serial No.	Description	Quantity	Unit Price (RM)	Total (RM)
1.	School Shoes SS1201	200	8.00	1,600.00
2.	School Shoes SS1210	200	10.00	2,000.00
3.	Sport Shoes SP2315	50	25.00	1,250.00

Quantity of goods or extent of the services supplied

Discount @ 10%

Add GST @ 6%

GST rate

KILANG KASUT SEDAP PAKAI SDN. BHD.

Total amount payable including GST

Goods and Services Tax (GST) treatment for general commercial banking products and services

CURRENT/SAVINGS/DEPOSIT ACCOUNTS

Nature of fee	GST treatment	Attracts GST?
> Account opening fee	Standard rated	Yes
> Withdrawal fee (teller or ATM)	Standard rated	Yes
> Cheque books	Standard rated	Yes
> Cashing cheques	Standard rated	Yes
> Bank statement charges	Standard rated	Yes
> Standing instructions fee	Standard rated	Yes

ELECTRONIC BANKING

Nature of fee	GST treatment	Attracts GST?
> Interbank GIRO	Standard rated	Yes
> Wire fees (TT)	Standard rated	Yes

CREDIT CARD SERVICES

Nature of fee	GST treatment	Attracts GST?
> Joining fee	Standard rated	Yes
> Excess limit charge	Standard rated	Yes
> Service charge	Standard rated	Yes
> Cash advance fee	Standard rated	Yes
> Balance transfer fee	Standard rated	Yes

DEBIT CARD SERVICES

Nature of fee	GST treatment	Attracts GST?
> Transaction charge	Standard rated	Yes
> Card fee	Standard rated	Yes
> Cash withdrawal fee	Standard rated	Yes

MORTGAGE LOANS

Nature of fee	GST treatment	Attracts GST?
> Initiation fee	Standard rated	Yes
> Administration fee	Standard rated	Yes
> Application fee	Standard rated	Yes
> Agreement fee	Standard rated	Yes
> Approval fee	Standard rated	Yes
> Refinancing and rescheduling fee	Standard rated	Yes

MOTOR FINANCE (HIRE PURCHASE)

Nature of fee	GST treatment	Attracts GST?
> Cash value	Out of Scope	No
> Finance charges	Exempt	No
> Document fee	Standard rated	Yes
> Disbursement charges	Standard rated	Yes
> Early termination interest adjustment	Exempt	No
> Early termination penalty fee	Out of scope	No
> Interest on late instalment	Exempt	No

MONEY TRANSFER SERVICES

Nature of fee	GST treatment	Attracts GST?
> Telegraphic transfer fee (TT)	Standard rated	Yes

CREDIT AND LENDING SERVICES

Nature of fee 	GST treatment	Attracts GST?
> Interest charged	Exempt	No
> Service fee	Standard rated	Yes
> Commitment fee	Out of scope	No

* The full list and a set of Frequently Asked Questions and Answers is available on ABM's website at www.abm.org.my

Source: The Association of Banks in Malaysia (ABM)

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