

**Explanatory Notes on Amendment on page 181-186 of
Accounting for GST in Malaysia (Fourth Edition).**

The IRB has changed its stand on tax deductibility on “Mistakes in claiming input tax from RMCD” under Example 14 of Public Ruling 1/2017 **dated 8 June, 2017**. As such, illustration on page 185 based on Example 8 – Mistakes in claiming input tax from RMCD under Appendix 3 of National Tax Seminar 2015 and Scenario 7 on page 182 are no longer applicable. It now appears that with the Public Ruling 1/2017, a new column L26A in Form C is irrelevant or redundant.

Amendment is necessary as the book (Fourth Edition) is written based on IRB’s earlier stand which is earlier than the issuance of Public Ruling 1/2017 & 2/2017.

Amendment pages are made up on page 181-186 to facilitate the insertion of new pages to the book.

You can download the amended text from **gst.gbs2u.com**

To insert the new pages to the book, please perform the followings:

- (i) Print out the new page 181-186 (using 2-sided printing if possible);
- (ii) Cut off the new page 181-186 to the size fitting to the book size;
- (iii) Cut off the old page 181-186 by leaving about 1 cm on the left side of the book;
- (iv) Gum the new page 185-186 on the 1 cm on the left side of the book.

Any inconvenience caused is very much regretted.