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New Value Added Tax Return Forms

Starting from January 2011 Taxable Enterprises (*Pengusaha Kena Pajak* or *PKP*) are required to use new Value Added Tax (VAT) return forms. The Director General of Taxes (DGT) issued regulations No.PER- 44/PJ/2010 and No.PER- 45/PJ/2010 in early October 2010 regarding the form changes.

The main purpose of the form changes is to accommodate several administrative changes contained in the new VAT Law No.42/2009 which took effect on 1 April 2010. Although the new forms are more detailed compared to the current forms, the contents are similar and should not add significant administrative burden to the preparation of the returns.

The new Form 1111 is applicable to most PKPs except for those subject to deemed Input VAT (e.g. used motor vehicle retailers and gold jewellery retailers) which should use Form 1111 DM. These new forms replace the old forms 1107 (for *e-SPT*/tax returns) and 1108 (for hardcopy filings). The main features of the new forms are summarised below:

Format of VAT Returns

- a) Main page Form 1111: a new section is added in the main page to report the repayment of Input VAT credits previously refunded if a PKP fails to produce.
- b) Attachments: the format is similar to that of the previous Form 1107/1108 attachment. The main difference is the addition of Form 1111 AB which provides a summary of deliveries and purchases of goods and/or services during the month reported.

Method of filing new VAT Returns

The new VAT returns are available in both hardcopy and electronic format. Hardcopy returns are only allowed for PKPs with a maximum of 25 sales transactions in one month. PKPs with more than 25 transactions per month should use the electronic format (*e-SPT* forms) and are prohibited from filing hardcopy VAT returns. This condition is relevant for both Forms 1111 and Forms 1111DM.

Amendment of VAT Returns

For amendments of e-VAT returns for the period January 2011 onwards, all of the attachments of the amended e-VAT return must be submitted along with the amended return, whereas for the amendments of hardcopy VAT returns only the amended attachments need to be filed with the amended return. For amendments of VAT returns prior to January 2011, form 1107/1108 should be used.

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