



Sales Tax Facilities

Presented by:

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CAWANGAN KEMUDAHAN
BAHAGIAN CUKAI DALAM NEGERI
IBU PEJABAT, PUTRAJAYA



01

Drawback

02

Refund

03

Sales Tax Deduction

04

AMES

05

Remission

06

Review & Appeal



CUKAI JUALAN 2018

**PANDUAN PEMBAYARAN BALIK
(*REFUND*), PULANG BALIK
(*DRAWBACK*) DAN RAYUAN
CUKAI JUALAN**

Diterbitkan oleh:

**Jabatan Kastam Diraja Malaysia
Bahagian Cukai Dalam Negeri (CDN)
Putrajaya
21 April 2021**

GUIDE FOR REFUND & DRAWBACK

<https://mysst.customs.gov.my/SpecificGuides>

MALAY VER.

A blue geometric graphic consisting of several overlapping triangles and polygons, creating a layered, abstract shape on the left side of the slide.

REFUND

REFUND

SECTION 39(1) STA 2018

SECTION 36 STA 2018

Relation To Bad Debt

Any person who:

- i. has overpaid or erroneously paid any sales tax, surcharge, penalty, fee or other money; or
- ii. is entitled to the refund under subsection 35(6) or 41(3),

may make a claim for refund in the prescribed form (JKDM No. 2)

REFUND – BAD DEBT

Section 36 Sales Tax Act 2018

An outstanding amount of the payment in respect of the sale of taxable goods including the sales tax which is due to a person who is, or has ceased to be, a registered manufacturer but has not been paid to, and is irrecoverable by the person



Made within **6 year** from the date of payment of sales tax by filling up JKDM No. 2

REFUND – BAD DEBT

A registered manufacturer or a person who has ceased to be a registered manufacturer

The applicant has written off the debt in their account

All efforts have been made by the applicant to recover the sales tax



1. A registered reminder letter is sent to the debtor
2. Issuance of an official demand notice through legal services or any legal action taken by the applicant against their debtor
3. Records or any other documents showing that the payment relating to the sale of taxable goods/taxable services has been written off in the applicant's accounts as a bad debt

REFUND - OVERPAID OR ERRONEOUSLY PAID

Section 39 Sales Tax Act 2018

Made **within 1 year** from the date of payment of sales tax by filling up
JKDM No. 2

Application letter
by company

Invoice

Exemption or
remission letter
(if applicable)

Borang Kastam
No. 1 (for
imported goods)

SST-02 form

REFUND UNDER MINISTER

Subsection 35(3)(c) – direct the Director General to make refund to any person or class of persons of the whole or any part of the sales tax or penalty paid by such persons or class of persons.

The application is submitted directly to the Ministry of Finance



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graph TD; A[The application is submitted directly to the Ministry of Finance] --> B[The Minister directs the Director General to refund sales tax or penalties to any person]; B --> C[The refund claim is submitted to the State CPH after obtaining the Minister's approval];
```

The Minister directs the Director General to refund sales tax or penalties to any person

The refund claim is submitted to the State CPH after obtaining the Minister's approval

REFUND UNDER MINISTER

Subsection 35(6) – where a person who has been granted exemption under paragraph (1)(b) or (3)(a) has paid any of the sales tax to which the exemption relates and has been granted approval by the Minister for a refund of the amount of the sales tax which has been paid, the person shall be entitled to such refund

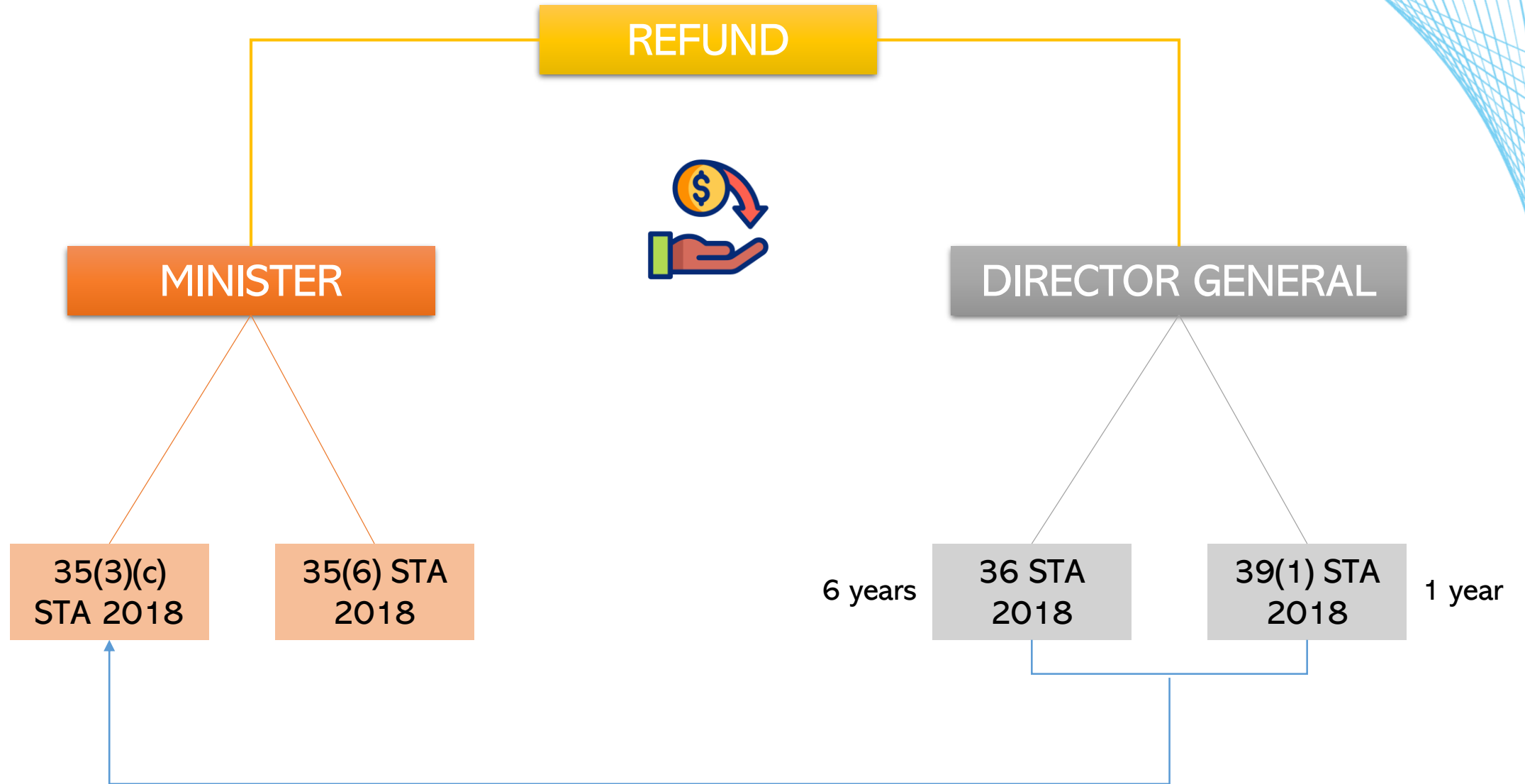
Any person who has paid sales tax on an exemption



The application is submitted directly to the Ministry of Finance



The refund claim is submitted to the State CPH after obtaining the Minister's approval



A decorative graphic on the left side of the slide, consisting of several overlapping, semi-transparent blue polygons of various shades, creating a layered, geometric effect.

DRAWBACK

Drawback – Section 40 STA 2018



The Director General may allow drawback of the full amount of sales tax paid by a person in respect of taxable goods which are subsequently exported by the person from Malaysia subject to the regulations made under this Act

This section **shall not apply** to petroleum



Payment of Sales Tax

Imported/purchased from
registered manufacturer



Exported / transported

within 3 months from the date of
import/purchased

Submit to CPH, PERTEK in state with documents:

- i. Customs Form No. 1 (K1), Customs Form No.9 (K9), invoice from the registered manufacturer or any other documents approved by the DG containing the particulars of sales tax paid; and
- ii. Sales invoice to the purchaser, copy of K2, Lampiran J, DO or any other documents approved by the DG containing the particulars of exported taxable goods

If the person applying for the drawback does not have a premises / office, the claim can be submitted to the nearest RMCD office with the mailing address used in the application

Application of drawback within 3 months



Special Area



Oversea



Designated
Area

DRAWBACK

Regulations 17, Sales Tax Regulation 2018

1

The goods are identified to the satisfaction of a senior officer of customs at the customs port or customs airport at which such goods are shipped or loaded for export, or at the place of export

2

The drawback claimed in respect of any one (1) consignment of re-exported goods is not less than two hundred ringgit (RM200)

3

The goods are exported within three (3) months of the date upon which the sales tax was paid

DRAWBACK

Regulations 17, Sales Tax Regulation 2018

4

Payment of drawback is upon goods of a class to which the goods to be exported has not been prohibited by regulations made under this Act

5

Written notice has been given to a senior officer of customs at or before the time of export that a claim for drawback will be made, and such claim is made in the prescribed form (JKDM No.2) and established to the satisfaction of a senior officer of customs within three (3) months of the date of export

6

The goods have not been used after importation

DRAWBACK PROCEDURE - EXPORT

NOTICE

“Saya dengan ini memberi notis untuk menuntut pulang balik cukai jualan di bawah seksyen 40 Akta Cukai Jualan 2018”

TRANSACTION TYPE IN SMK

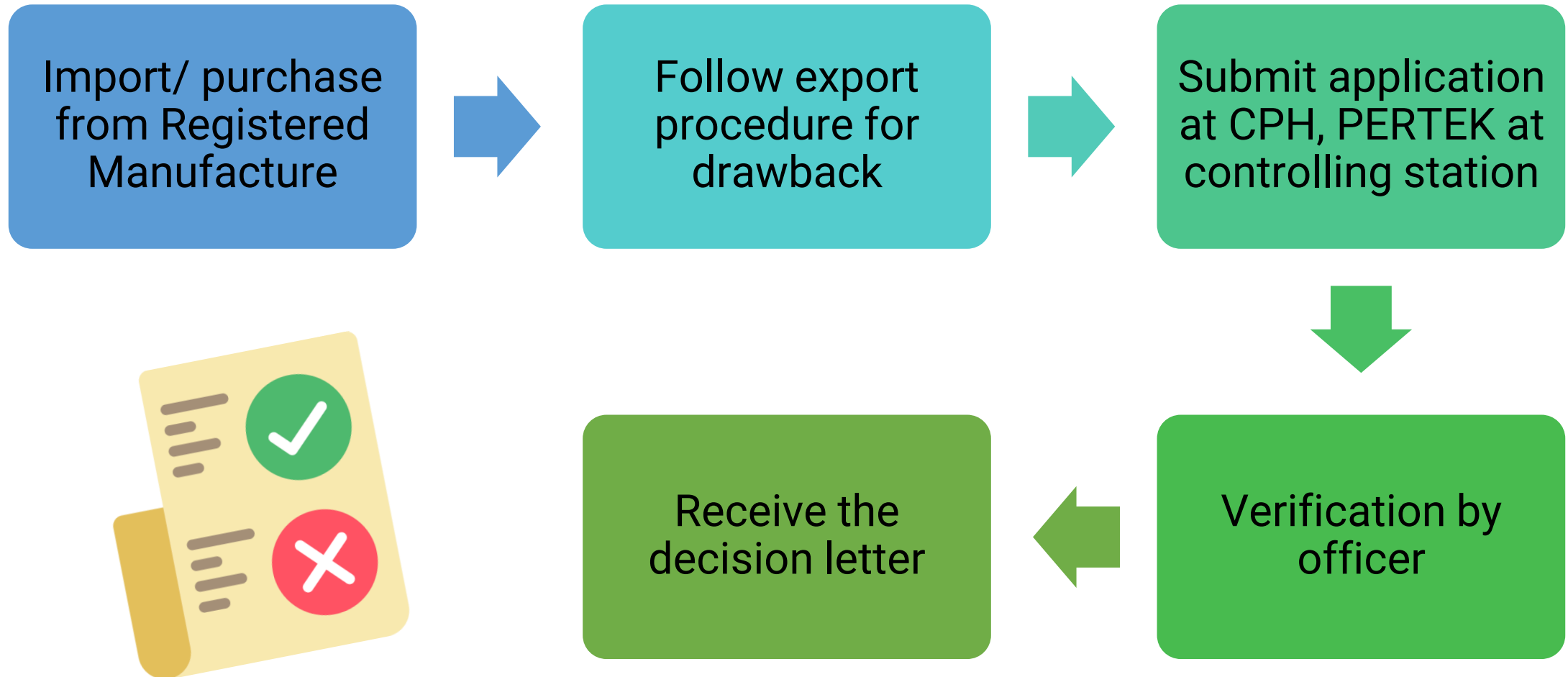
D1/D2
– For goods import

D3
– For goods
purchased from
Registered
Manufacturer

PHYSICAL EXAMINE

As requested by
proper officer

DRAWBACK PROCESS



THINGS TO DO

i

During exportation or movement of goods to licensed warehouse, Free Zone, Duty Free Shop, company should :

- i. select **transaction code**
 - a) D1/D2 – For goods import
 - b) D3 – For goods purchase from Registered Manufacturer

at Export Declare Form for electronic declaration.
- ii. Written Notice “**Lampiran J**” should be prepared and submitted for drawback claim purpose.

ii

Company can apply for drawback claim by **submitting** the documents as per the list below :

- a. Company Covering Letter
- b. Form JKDM No.2
- c. Letter of Authorization (from company to agent/company representative)
- d. Latest Company Bank Statement
- e. Claim Summary (Penyata Pengiraan Tuntutan)
- f. Customs Official Receipt
- g. Invoice during import declaration
- h. Lampiran J – Borang Pengesahan Penghantaran & Penerimaan
- i. Invoice during export declaration
- j. Packing List / Delivery Order
- k. Other document that related with the drawback claim

THINGS TO DO

iii

Company does not have to submit Custom Form No. 1 (K1)/ Custom Form No. 2 (K2)/ Custom Form No. 9 (K9) for claim submission, unless the documents are requested by JKDM Officer for further review.

iv

Drawback application should be submitted to Cawangan Perakaunan Hasil (CPH), Bahagian Perkhidmatan Teknik (PERTEK), Zone/ District/ States where the proposed company is operating or based.

v

Query letter will be issued to the company if there is any incomplete documents or any extra information is needed by the JKDM Officer. If the company failed to submit the document or information within thirty (30) days from the date query letter issued, the application for claim will be disregarded.

vi

The application results will be issued within thirty (30) days from the date JKDM received completed documents for the drawback claim.

vii

Drawback claim payment will be processed within fourteen (14) days once JKDM receive all the relevant documents related to the payment. Every drawback claim that has been paid is subjected to inspection by JKDM.

RESPONSIBILITY OF CLAIMANT

Comply with all the conditions of drawback claim in accordance with the requirement of Provision in the Act and Current Regulations

Ensure the submitted information in the drawback claim application is correct and accurate

Ensure only one (1) Custom Form No. 2 (K2)/ Delivery Order (DO) for 'Lampiran J' declared at column no. 9 Form JKDM No.2

Ensure the same drawback claim are not submitted to any other JKDM branch

Allow JKDM senior officer to do inspections on records and documents at any time as required

Make sure the goods that have been exported will not be re-landed or unloaded at any part in the Kawasan Utama Kastam (KUK)

RESPONSIBILITY OF CLAIMANT

As for goods that are sent to the Free Zone, the drawback claim will only be considered if the name of consignee in the Custom Form No. 2 (K2) and invoices in export declaration are overseas importers or companies in the Free Industrial Zone only

Companies are responsible to submit additional document that requested by the Process Officer at the Cawangan Perakaunan Hasil (CPH), Bahagian Perkhidmatan Teknik (PERTEK), District/ States in connection with the shipment of the goods to the Free Industrial Zone (FIZ)

FORMS FOR REFUND & DRAWBACK



JKDM NO. 2

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JABATAN KASTAM DIRAJA MALAYSIA ROYAL MALAYSIAN CUSTOMS DEPARTMENT TUNTUTAN PEMBAYARAN BALIK / PULANG BALIK DUTI / CUKAI / LAIN-LAIN CLAIM FOR REFUND / DRAWBACK OF DUTY / TAX / OTHERS										JKDM NO. 2 (Pin. 1/2018)	
Nota Penting / Important notes: i. Hanya satu (1) tuntutan sahaja dibenarkan untuk setiap borang JKDM No.2. / Only one (1) claim allowed for each JKDM 2 Form ii. Sila tandakan ✓ pada petak yang berkenaan. / Please tick ✓ in the relevant box.											
PEMBAYARAN BALIK / REFUND						PULANG BALIK / DRAWBACK				LAIN-LAIN / OTHERS	
(a) Akta Kastam 1967 / Customs Act 1967						(a) Akta Kastam 1967 / Customs Act 1967				Nyatakan Akta dan Seksyen yang berkenaan: Please state the relevant Act and Section:	
Seksyen 11/Section 11		Seksyen 16/Section 16		Seksyen 93/Section 93		Seksyen 99/Section 99					
(b) Akta Eksais 1976 / Excise Act 1976						Seksyen 95/Section 95					
Seksyen 13/Section 13				(b) Akta Eksais 1976 / Excise Act 1976							
(c) Akta Cukai Jualan 2018 / Sales Tax Act 2018		Seksyen 19/Section 19		Seksyen 19D/Section 19D							
Seksyen 10/Section 10		Seksyen 39/Section 39		Seksyen 19A/Section 19A		Seksyen 19E/Section 19E					
Seksyen 36/Section 36				(c) Akta Cukai Jualan 2018 / Sales Tax Act 2018							
(d) Akta Cukai Perkhidmatan / Service Tax Act 2018						Seksyen 40/Section 40					
Seksyen 10/Section 10		Seksyen 38/Section 38									
Seksyen 35/Section 35											
A. BUTIRAN PENUNTUT / CLAIMANT PARTICULARS										UNTUK KEGUNAAN RASMI / FOR OFFICIAL USE	
1. Nama Name										15. Nama Stesen Station Name	
										Kod Stesen Station Code <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
2. Alamat Address										17. Tarikh Terima Date Received <div style="display: flex; justify-content: space-around; width: 150px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
Poskod Postcode <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>										Masa Terima Time Received <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
3. No. Pendaftaran Syarikat / Perniagaan atau No. KP / Passport Company Business Registration No. or NRIC / Passport No. <div style="display: flex; justify-content: space-around; width: 150px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>										4. No. Pendaftaran Cukai Jualan / Cukai Perkhidmatan* Sales Tax / Service Tax Registration No.* <div style="display: flex; justify-content: space-around; width: 150px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
5. No. Akaun Bank Penuntut Claimant's Account No. <div style="display: flex; justify-content: space-around; width: 150px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>										Nama Bank Penuntut Claimant's Bank Name	
B. BUTIRAN EJEN / AGENTS' PARTICULARS (JIKA BERKENAAN / IF APPLICABLE)											
6. Nama dan Alamat Ejen Yang Diberi Kuasa Name and Address of the Authorized Agent										7. Kod Ejen Agent Code <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
										8. No. Pendaftaran Cukai Perkhidmatan* Service Tax Registration No.* <div style="display: flex; justify-content: space-around; width: 150px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
C. BUTIRAN TUNTUTAN / PARTICULARS OF CLAIMS											

C. BUTIRAN TUNTUTAN / PARTICULARS OF CLAIMS																				
9. No. Pendaftaran Borang Perisytiharan / Lain-lain <i>Declaration/ Other Form's No.</i>					*Silakan tandakan ✓ pada petak yang berkenaan. * Please tick ✓ in the relevant box.															
Borang Kastam <i>Customs Form</i>		<input type="checkbox"/>		Borang Ekskuis <i>Excise Form</i>		<input type="checkbox"/>		Lain-lain <i>Others</i>		<input type="checkbox"/>		Sila Nyatakan <i>Please State</i>								
No. Borang <i>Form's No.</i>					No. Resit / Invois <i>Receipt / Invoice No.</i>					Tarikh Resit / Invois <i>Date of Receipt / Invoice</i>										
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Hari <i>Day</i></td> <td style="width: 25%;">Bulan <i>Month</i></td> <td style="width: 25%;">Tahun <i>Year</i></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>					Hari <i>Day</i>	Bulan <i>Month</i>	Tahun <i>Year</i>			
Hari <i>Day</i>	Bulan <i>Month</i>	Tahun <i>Year</i>																		
10. Piraan Tuntutan (Sila gunakan muka surat sebelah jika ruangan tidak mencukupi) <i>Calculation of Claim (Please use overleaf if space is insufficient)</i>																				
D. PERISYTIHARAN / DECLARATION * Potong yang mana tidak berkenaan/Delete whichever is not applicable																				
11. Saya mengaku bahawa barang dalam borang perisytiharan di atas telah diimport / dieksport / dibeli / dijual* dan tidak dimaksudkan untuk didaratkan di mana-mana tempat dalam Malaysia dan notis tuntutan telah dibuat. Saya memperakui bahawa tidak ada tuntutan dibuat sebelum ini dan semua maklumat yang diisytiharkan dalam borang ini adalah lengkap, tepat dan benar. <i>I certify that the goods in the declaration form above were imported/exported / purchased / sold* and are not intended to be landed at any place in Malaysia and a notice of claim has been made. I certify that no previous claim has been made and information declared in this Form is complete, true and correct.</i>							12. Nama Penuntut atau Orang Yang Mewakili / Ejen Yang Diberi Kuasa <i>Name of Claimant or Representative / Authorized Agent</i>													
13. No. KP/ Passport <i>NRIC / Passport No.</i>							<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>													
							14. Jawatan/Designation:													
Tandatangan Penuntut atau Orang Yang Mewakili / Ejen Yang Diberi Kuasa <i>Signature of Claimant or Representative / Authorized Agent</i>																				

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Pengiraan Tuntutan / *Calculation of Claim*

LAMPIRAN J

LAMPIRAN J - P.T.K. BIL.14

**PENGESAHAN PENGHANTARAN DAN PENERIMAAN BARANG UNTUK
TUNTUTAN PULANG BALIK DUTI DI BAWAH SEKSYEN 93 AKTA KASTAM 1967 /
SEKSYEN 40 AKTA JUALAN 2018 / SEKSYEN 19 AKTA EKSAIS 1976**

BAHAGIAN A:

Saya bagi pihak Syarikat
(nama)

.....
(nama & alamat kilang / penjual)

mengaku bahawa barang-barang seperti dibawah adalah dikilang oleh Syarikat diatas
dan barang-barang tersebut telah di jual / dihantar kepada pembeli

.....
(nama & alamat pembeli / GPB / KBC)

No. Lesen GPB / KBC :

Melalui No. Invois : Tarikh

No. Surat Hantar / Serah: Tarikh

Bil	Perihal Barang	Jumlah	Catitan

BAHAGIAN B:

Saya bagi pihak Syarikat
(nama pihak yang diberi kuasa)

.....
(nama Syarikat/ Pembeli)

.....
(alamat Syarikat)

mengesahkan bahawa saya telah menerima barang-barang seperti yang diikrar di
dalam BAHAGIAN A di atas pada
(tarikh)

Tandatangan:

No . K/P :

Pangkat :

Cop Syarikat:

Tarikh :

Catitan:

- LAMPIRAN J hendaklah dibuat untuk setiap penghantaran barang ke GPB / KBC.
- Jualan barang-barang hendaklah kepada pembeli yang telah diluluskan taraf GPB atau KBC sahaja.
- Barang-barang berkenaan tidak dibenarkan dikembalikan atau dikeluarkan dari premis GPB / KBC dalam bentuk asal kecuali untuk dieksport / kerja subkontrak atau dengan kebenaran PKN dan selepas segala duti / cukai telah dibayar balik.
- Syarikat yang diluluskan kemudahan ini hendaklah membayar balik ²⁵ segala duti / cukai yang diterimanya ke atas barang-barang yang tidak dapat diakaunkan

CHECKLIST FOR REFUND & DRAWBACK

Lampiran 3

Lampiran 5 –PTPT Bil.8 bertarikh 22 September 2022

SENARAI SEMAK TUNTUTAN PEMBAYARAN BALIK (*REFUND*) / PULANG BALIK (*DRAWBACK*) DUTI / CUKAI KASTAM

Bil.	Dokumen	Pemohon	JKDM	
		Ada (√)	Ada (√)	Tiada (x)
1.	Surat Permohonan Tuntutan Pembayaran Balik (<i>Refund</i>) / Pulang Balik (<i>Drawback</i>) Duti / Cukai Kastam.			
2.	Borang JKDM No.2			
3.	Penyata Pengiraan Tuntutan Pembayaran Balik (<i>Refund</i>) / Pulang Balik (<i>Drawback</i>) Duti / Cukai Kastam.			
4.	Borang Kastam No.1 / Kastam No.9 *Borang K1 tidak perlu dikemukakan bagi tuntutan di bawah Seksyen 93 Akta Kastam 1967 sahaja.			
5.	Borang Kastam No.2 / Lampiran J *Borang K2 tidak perlu dikemukakan bagi tuntutan di bawah Seksyen 93 Akta Kastam 1967 sahaja, *Hanya satu (1) Borang Kastam No. 2 / Lampiran J untuk satu (1) Borang JKDM No.2.			
6.	Resit Rasmi Bayaran Duti / Cukai Kastam			
7.	Resit Bayaran Invois Cukai Terlibat			
8.	Senarai Jualan (<i>Sales Listing</i>) daripada Pengilang Berdaftar kepada Penuntut *Terpakai untuk permohonan tuntutan di bawah Seksyen 40 Akta Cukai Jualan 2018 sahaja.			
9.	Invois / <i>Packing List</i> Import / Eksport			
10.	<i>Bill of Lading</i> (BL) / <i>Airway Bill</i>			
11.	Sijil Tempasal (<i>Certificate of Origin</i>)			
12.	Surat Kelulusan / Pengecualian daripada Kementerian Kewangan / Agensi lain / Ibu Pejabat JKDM			
13.	Sijil Keputusan Klasifikasi Barangan / Penilaian			
14.	Pengesahan Nombor Akaun Bank i. Nama, alamat dan nombors akaun Bank ii. Salinan Penyata Bank (Muka Depan) iii. No. Pendaftaran Perniagaan			
15.	Surat Kuasa (<i>Letter of Authorization</i>)			
16.	Lain-Lain Dokumen Berkaitan (Nyatakan:)			
Tandatangan Pemohon:				
Tandatangan Penerima (Pegawai JKDM):				
Nota: Semua dokumen yang dikemukakan hendaklah <u>dokumen asal</u> dan disertakan bersama dengan satu (1) set salinan pendua.				

CHECKLIST FOR BAD DEBT

Lampiran 1

Senarai Semak

Tuntutan Hutang Lapuk Pembayaran Balik Cukai Jualan/ Cukai Perkhidmatan

1.	Surat permohonan pembayaran balik hutang lapuk
2.	Borang JKDM No. 2
3.	Penyata pengiraan tuntutan pembayaran balik hutang lapuk – Format seperti di Lampiran 1(a)
4.	Resit bayaran
5.	Surat kuasa (<i>Letter of Authorization</i>) (Daripada syarikat kepada ejen/ wakil)
6.	Surat kuasa pihak syarikat (Kepada staf)
7.	Invois berkenaan dengan jualan barang bercukai atau pemberian perkhidmatan bercukai
8.	Rekod atau apa-apa dokumen lain yang menunjukkan pembayaran berkenaan telah dihapus kira dalam akaun penghutang sebagai hutang lapuk

9.	Rekod atau apa-apa dokumen lain yang menunjukkan segala usaha yang munasabah telah diambil untuk mendapatkan balik pembayaran	<input type="checkbox"/>
10.	Rekod atau apa-apa dokumen lain yang menunjukkan pembayaran telah tidak diterima (contoh: lejar penghutang, penyata akaun penghutang, laporan <i>aging</i> akaun belum terima)	<input type="checkbox"/>
11.	Pengesahan Nombor Akaun Bank i) Nama Bank ii) Alamat Bank iii) No. Akaun Bank iv) No, Pendaftaran Perniagaan v) Salinan Penyata Bank (Muka Depan)	<input type="checkbox"/>
12.	Maklumat/ dokumen lain yang berkaitan (nyatakan)	<input type="checkbox"/>

Nota: Semua dokumen yang dikemukakan hendaklah dokumen asal bersama dengan salinan pendua.

A blue geometric graphic consisting of several overlapping triangles and polygons, creating a dynamic, abstract shape on the left side of the slide.

SALES TAX DEDUCTION



SALES TAX 2018

**GUIDE ON
SALES TAX DEDUCTION FACILITY**

Published by:

**Royal Malaysian Customs Department
Internal Tax Division
Putrajaya**

30 October 2019

GUIDE FOR SALES TAX DEDUCTION

<https://mysst.customs.gov.my/SpecificGuides>

MALAY & ENGLISH VER.

SALES TAX DEDUCTION



- Reduce the burden of a registered manufacturer who purchases manufacturing inputs from a trader
- Avoid double taxation and lower the business cost of a registered manufacturer

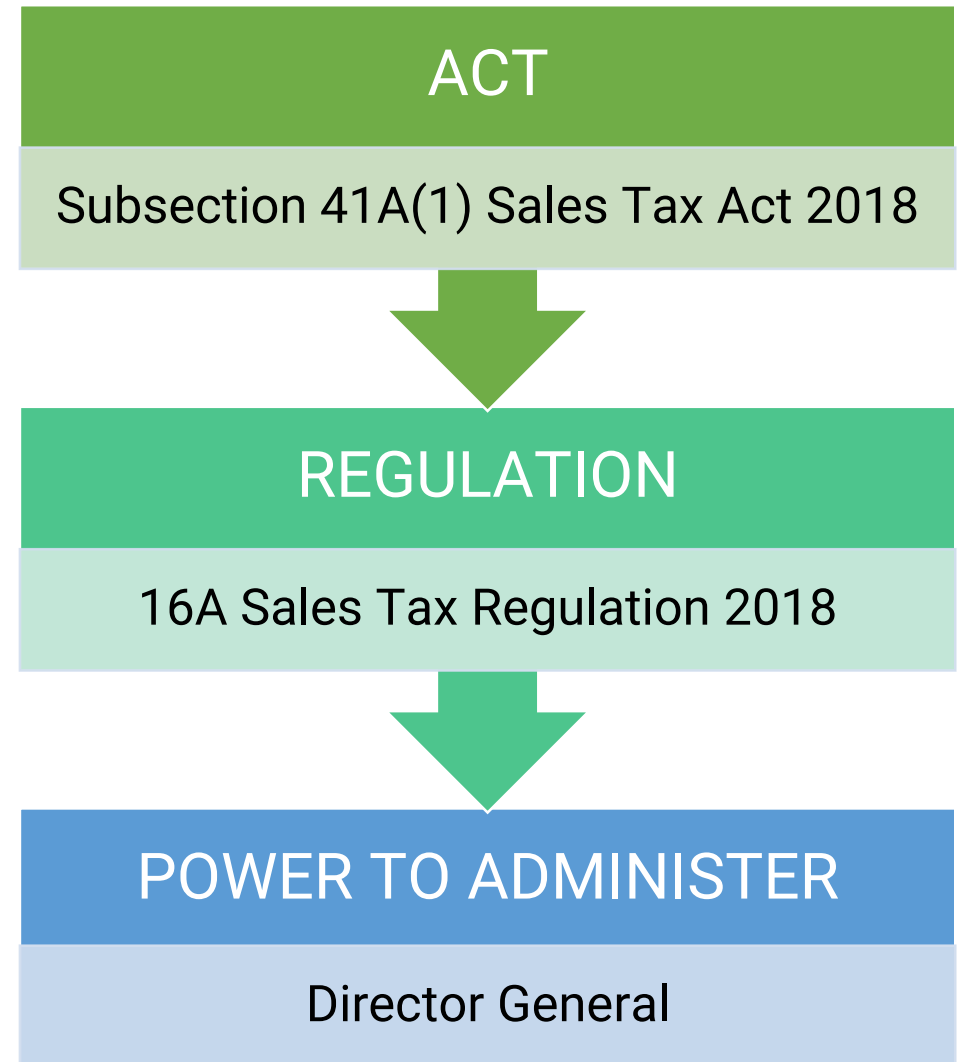
SALES TAX DEDUCTION

PURPOSE

A registered manufacturer who has no option but to purchase inputs from a supplier, and such inputs cannot be imported or purchased directly from another registered manufacturer or supplier

INPUT

Raw materials, component, packing and packaging materials to be used for manufacturing of taxable goods




CONDITIONS

Regulation 16C Sales Tax Regulation 2018

The taxable goods are purchased from a supplier who is **not related** to the registered manufacture

The taxable goods purchased from the supplier have been subject to sales tax (Regulation 16A(1), Sales Tax Regulations 2018

The purchase of the taxable goods is evidenced by an invoice issued by the supplier to the registered manufacturer in the national language or in English

- 
1. They are officers or directors of one another's business
 2. They are legally recognized partners in business
 3. One of them directly or indirectly controls the other
 4. They are members of the same family
 5. Together they directly or indirectly control a third person
 6. Both of them are directly or indirectly is controlled by a third person

CONDITIONS

Regulation 16C Sales Tax Regulation 2018

The taxable goods purchased from the supplier must be used in the manufacturing of taxable goods by the registered manufacturer claiming the sales tax deduction (Regulation 16A(1), Sales Tax Regulations 2018)

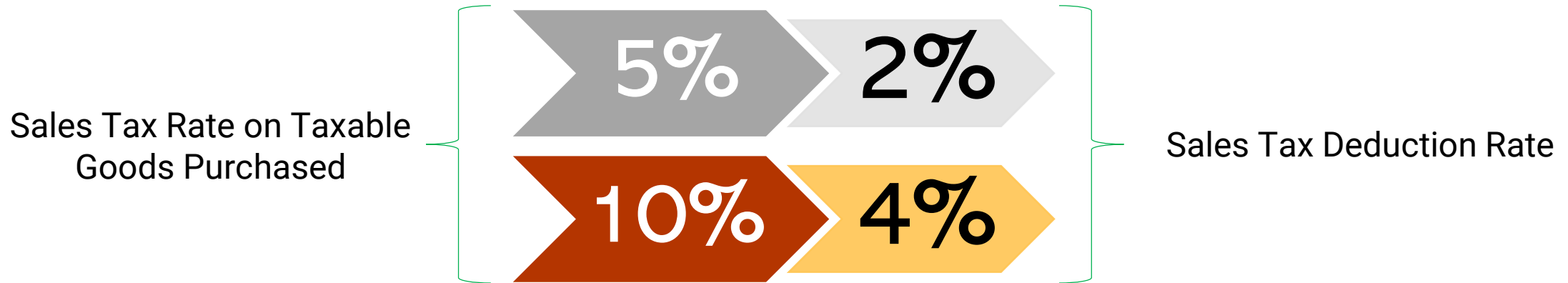
The sales tax deduction claimed in the SST-02 return must be within the taxable period in which the purchase of the goods was made (Regulation 16E(1)(b), Sales Tax Regulations 2018)

The registered manufacturer must keep all related records for a period of seven (7) years for inspection by the sales tax officer at any time

Any other conditions as the Minister may deem fit to impose

SALES TAX DEDUCTION RATE

Regulation 16B Sales Tax Regulation 2018



Sales Tax Deduction Rate (2%)	
Price of goods (input)	RM1,000
Sales tax paid (5%)	RM50
Supplier's mark-up (50%)	RM525
Total purchase by registered manufacturer	RM1,575
Tax deduction rate	RM1,575 x 2%
Total tax deduction	RM31.50

A tax deduction amounting to RM31.50 will be offset against the tax payable in the SST-02 Return.

MANNER OF DEDUCTION

Deduction shall be made based on the rate prescribed

Deducted from the total value of tax payable in the SST-02 tax return

Return for the taxable period during which the taxable goods were purchased

Purchases made outside taxable period is not allowed

If deduction amount exceeds the total value of sales tax payable, the balance may be deducted in the return for the next taxable period

MANNER OF DEDUCTION

Made prior to the submission of the SST-02 tax return

Complete purchase information from suppliers

Purchases made prior to the effective date of the approval are not allowed

Purchases information required are such as the date and supplier's invoice number, name of the supplier

No amendments can be made after the 'submit' button is clicked

A blue geometric graphic consisting of several overlapping triangles and polygons, creating a dynamic, abstract shape on the left side of the slide.

SALES TAX DEDUCTION APPLICATION

HOW TO APPLY

```
graph TD; A[HOW TO APPLY] --> B[Registration]; A --> C[Sales Tax Deduction in SST-02]
```

Registration

Sales Tax
Deduction in
SST-02

REGISTRATION

Application for Registration

1. Registered manufacturer must register as an approved person to use sales tax deduction facility.
2. Approval letter will be automatically issued in the MySST system once the application has been successfully submitted.
3. The registration approval number and effective date are provided in the approval letter.
4. The approval letter is given to the applicant blanketly.

SALES TAX DEDUCTION MODULE

Sales Tax Registrant



1
Access
MySST



2
Register STD



3
System will auto
approve STD
registration



Sales Tax Deduction (STD) module

SALES TAX DEDUCTION IN SST-02

APPLICATION FOR SALES TAX DEDUCTION

1. Application for the Sales Tax Deduction for the Relevant Taxable Period
2. Registered manufacturer who has registered as approved person shall complete purchase information of raw materials, components or packaging materials from suppliers for the relevant taxable period.
3. Any purchases made before the approval letter date of sales tax deduction facility are not allowed for sales tax deduction.
4. Registered manufacturer shall include information such as number and date of purchase invoice, supplier's name and address, description and quantity of goods, tariff codes and purchase price in the sales tax deduction menu in MySST system. The system will calculate how much sales tax deduction and the information will be stored in the MySST system.

SALES TAX DEDUCTION IN SST-02

APPLICATION FOR SALES TAX DEDUCTION

5. **No amendment** can be made after 'submit' button is clicked. The amount of sales tax deduction will also not to be taken to the SST-02 tax return if the application is still saved as draft.
6. When a registered manufacturer declares SST-02 tax return for the relevant taxable period, the amount of the sales tax deduction will automatically fill into the SST-02 tax return to be deducted from sales tax payable for the taxable period.

 Home

 Administration >

 Registrant >

 Exemption >

 Sales Tax Deduction ▾

 Deduction Period List











 Exemption Inquiry >

 Return & Payment

Deduction Period List

Manage Deduction Period

Application

Action	Start Date ▴▾	End Date ▴▾	Tax Return Due Date ▴▾	STD No ▴▾	Total Deduction ▴▾	Status ▴▾	Status Date ▴▾
 Actions ▾	01/09/2023	31/10/2023	30/11/2023	-	-	Not Applied	-
 Actions ▾	01/11/2023	31/12/2023	31/01/2024	-	-	Not Applied	-
 Actions ▾	01/01/2024	29/02/2024	01/04/2024	-	-	Not Applied	-
 Actions ▾	01/03/2024	30/04/2024	31/05/2024	-	-	Not Applied	-
 Actions ▾	01/05/2024	30/06/2024	31/07/2024	-	-	Not Applied	-
 Actions ▾	01/07/2024	31/08/2024	30/09/2024	-	-	Not Applied	-
 Actions ▾	01/09/2024	31/10/2024	02/12/2024	-	-	Not Applied	-
 Apply	01/11/2024	31/12/2024	31/01/2025	-	-	Not Applied-	-
 Actions ▾	01/01/2025	28/02/2025	02/04/2025	-	-	-	-
 Actions ▾	01/03/2025	30/04/2025	02/06/2025	-	-	-	-

Sales Tax Deduction








Sales Tax Deduction Info

[Export to excel](#)

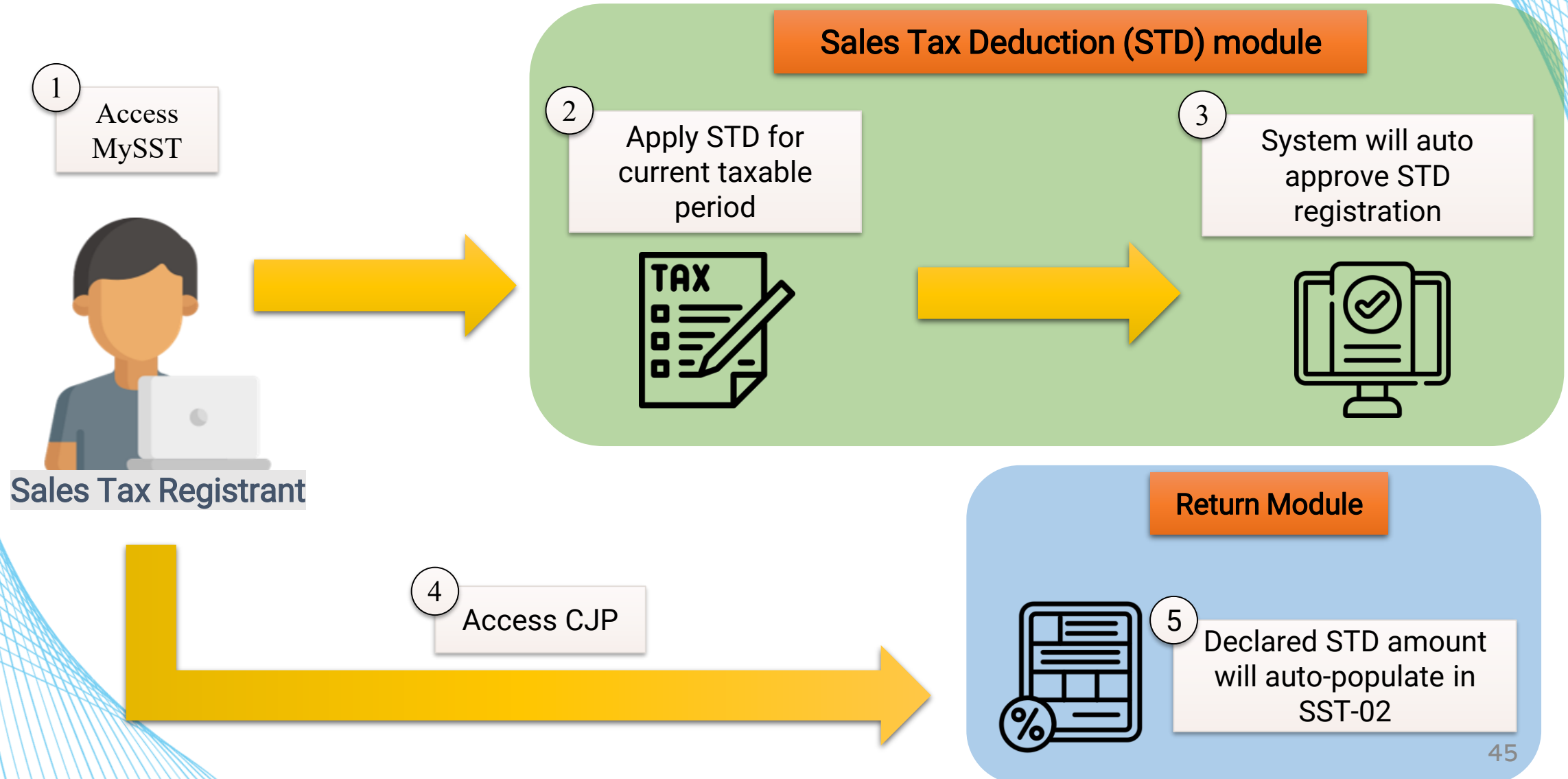
If Sales Tax Deduction (STD) status is **APPROVED**



▾ Show advanced filters

Actions	Status ▾	Status Date ▾	Reg Approval No. ▾	Version ▾	SST No. ▾	BRN ▾
 Actions ▾	Approved	01/01/2019	J31-1901-41000001	1	J31-1808-21005927	250678T
 View	Approved	01/01/2019	W10-1901-41000001	1	W10-1808-21007896	551024085231
 Cancel	Approved	01/01/2019	B10-1901-41000001	1	B10-1808-21016444	1059156H
 Actions ▾	Approved	01/01/2019	W10-1901-41000002	1	W10-1808-21021943	1186653T
 Actions ▾	Approved	01/01/2019	B16-1901-41000001	1	B16-1808-21015259	199580D
 Actions ▾	Approved	01/01/2019	B16-1901-41000002	1	B16-1808-21019978	499038A
 Actions ▾	Approved	01/01/2019	B16-1901-41000003	1	B16-1809-22000089	BANDAR PUCHONG JAYA

SALES TAX DEDUCTION MODULE



SALES TAX DEDUCTION DECLARATION

Add Credit Item

1. No Invois

Invoice No

2. Nama Pembekal

Supplier's Name

3. No BRN

BRN No

4. Pengelasan di bawah Perintah Duti Kastam *

Classification under Customs Duties Order

5. Perihal Barang-barang yang Hendak Dibeli *

Description of Goods to be Purchased

Sila Pilih Kadar Cukai

Please Choose Tax Rate

6. Deskripsi *

Description

7. Kadar Cukai Jualan

Rate of Sales Tax

8. Harga Beli *

Purchase Price(RM)

9a. Kadar Potongan Cukai Jualan

Rate of Sales Tax Deduction

9b. Amaun(RM)

Amount(RM)

AK456

KA SDN BHD

BRN123456

9002110000

-- FOR CAMERAS, PROJECTORS OR PHOTOGRAPHIC ENLARGERS OR REDUCERS

☐ 5%

☐ 10%

Choose Tax Rate

DESCRIPTION

RATE OF SALES TAX

PURCHASE PRICE(RM)

0

AMOUNT(RM)

Cancel

Save

46

SALES TAX DEDUCTION DECLARATION

Add Credit Item

1. No Invois
Invoice No

AK456

2. Nama Pembekal
Supplier's Name

KA SDN BHD

3. No BRN
BRN No

BRN123456

4. Pengelasan di bawah Perintah Duti Kastam *
Classification under Customs Duties Order

9002110000

5. Perihal Barang-barang yang Hendak Dibeli *
Description of Goods to be Purchased

-- FOR CAMERAS, PROJECTORS OR PHOTOGRAPHIC ENLARGERS OR REDUCERS

Sila Pilih Kadar Cukai
Please Choose Tax Rate

☐ 5%

☐ 10%

Choose Tax Rate

6. Deskripsi *
Description

DESCRIPTION

7. Kadar Cukai Jualan
Rate of Sales Tax

RATE OF SALES TAX

8. Harga Beli *
Purchase Price(RM)

PURCHASE PRICE(RM)

9a. Kadar Potongan Cukai Jualan
Rate of Sales Tax Deduction

0

9b. Amaun(RM)
Amount(RM)

AMOUNT(RM)

Cancel

Save

Select rate tax

A decorative graphic on the left side of the slide, consisting of several overlapping, semi-transparent blue polygons of various shades, creating a layered, geometric effect.

APPROVED MAJOR EXPORTER SCHEME (AMES)



CUKAI JUALAN 2018

**PANDUAN
SKIM PENGEKSPORT UTAMA
DILULUSKAN
(AMES)**

Diterbitkan oleh:

**Jabatan Kastam Diraja Malaysia
Bahagian Cukai Dalam Negeri (CDN)
Putrajaya
29 Mac 2024**

GUIDE

<https://mysst.customs.gov.my/SpecificGuides>

MALAY VER.

PURPOSE

Section 61A Sales Tax Act 2018

1. Aimed at enhancing export-oriented competitiveness.
2. In addition to the existing facilities, namely the sales tax drawback facility under Section 40 of the Sales Tax Act 2018 and the sales tax exemption under Item 4, Schedule B of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018.
3. Subject to the conditions: Regulations 26A–26G of the Sales Tax Regulations 2018.



Trader of taxable
goods



Manufacturer of
exempted goods



AMES - SALES TAX (AMENDMENT) REGULATIONS 2020

26A	Interpretation
26B	Application For approval
26C	Validity of approval
26D	Exemption From Payment Of Sales Tax
26E	Goods Not Eligible for Exemption From Payment Of Sales Tax
26F	Variations, Suspension & Revocation Of Approval
26G	Sales Tax Due & Payable

ELIGIBILITY FOR AMES



Trader of taxable goods

1. Operating in Malaysia \geq 1 year
2. Annual sales value of the taxable goods > RM10 mil
3. > 80% of the annual sales value of taxable goods are sales exported/SA/DA



Manufacturer of exempted goods

1. Operating in Malaysia \geq 1 year
2. Annual sales value of the exempted goods > RM10 mil
3. > 80% of the annual sales value of exempted goods are sales exported/SA/DA

LOCAL SALES ARE SUBJECT TO PAYMENT OF TAX

AMES CATEGORIES

AMES Trader

AMES
Manufacturer

AMES Trader
&
Manufacturer

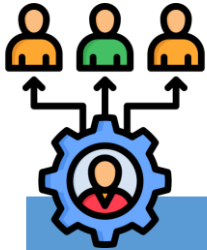
AMES TRADER



AMES MANUFACTURER



OTHER CONDITIONS



AMES manufacturers are allowed to send raw materials, components, packing and packaging materials or semi-finished goods that been imported, transported, purchased to subcontractor companies for partial manufacturing but still need to carry out part of the manufacturing activities of the non-taxable finished goods



AMES traders are allowed to carry out bulk breaking activities for export purposes in stages (release partially). Any value-added activities are not allowed.



Disposal of all goods imported, transported or purchased/acquired with the AMES exemption must obtain approval from the relevant controlling state.

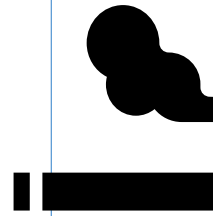
Exports by AMES traders and AMES manufacturers through third parties are not permitted in accordance with subparagraphs 26D (a)(iii) and (b)(iii), Sales Tax Regulations 2018



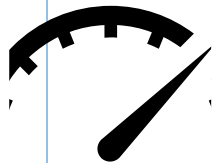
GOODS NOT ELIGIBLE



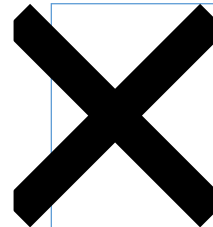
Wine, spirits, beer & malt liquor



Cigarettes, tobacco and tobacco products



Petroleum



Goods not listed on approved lists

AMES APPLICATION

Valid for 2 years
or such period determined by the DG

Renewal can be made within 30 days
before the expiry date

Fails to comply with any of the
conditions, the sales tax exempted shall
be due and payable (payment – AMES
02 Form)



ALAMAT JKDM ZON/ NEGERI



Telefon:
emel:

Rujukan Kami : **No rujukan borang permohonan AMES**
Tarikh :

Nama & Alamat syarikat

....
....

Tuan,

PERMOHONAN SKIM PENGEKSORT UTAMA DILULUSKAN (AMES) DI BAWAH SEKSYEN 61A AKTA CUKAI JUALAN 2018

Dengan segala hormatnya saya diarah merujuk perkara di atas.

2. Sukacita dimaklumkan bahawa permohonan pendaftaran Skim Pengeksort Utama Diluluskan (AMES) di bawah Seksyen 61A Akta Cukai Jualan 2018 adalah **DILULUSKAN**.

3. Butir-butir kelulusan adalah seperti berikut:

- | | | | |
|-----|--------------------------------|---|---------------------------|
| 3.1 | No. Kelulusan AMES | : | |
| 3.2 | Kategori Kelulusan (Jenis) | : | |
| 3.2 | Tempoh Kelulusan | : | |
| 3.3 | Senarai Barang Yang Diluluskan | : | Seperti di Lampiran A/ A1 |
| 3.4 | Stesen Mengawal & Alamat | : | |

4. Sebagai orang yang telah diluluskan di bawah AMES, tuan adalah dikehendaki mematuhi syarat-syarat yang telah ditetapkan di bawah Seksyen 61A Akta Cukai Jualan 2018, Bahagian IXA Peraturan-Peraturan Cukai Jualan 2018 dan **Lampiran B/ B1**.

5. Sila ambil maklum bahawa keputusan ini boleh dibatal, ditarik balik atau terbatal pada bila-bila masa sekiranya pihak tuan didapati melanggar syarat-syarat yang telah ditetapkan.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menjalankan amanah,

AMES APPLICATION

Company who wish to apply
AMES must fulfil the
prescribed conditions

Eligible company shall apply by using the following application form:

- AMES Application Form – AMES-01
- Template Excels Goods Information for Section D, F & G
- <https://mysst.customs.gov.my/SSTForms>

Submit application together with supporting documents to Bahagian Cukai Dalam Negeri (CDN), at the zone/state control station where the applicant's premise operates

Renewal can be made within
30 days before the expiry
date.

PERMOHONAN SKIM PENGEKSPORT UTAMA DILULUSKAN
Application for Approved Major Exporter Scheme (AIMES)
DI BAWAH SEKSYEN 61A AKTA CUKAI JUALAN 2018

No. rujukan untuk kegunaan JKDM:

Ames-01

Information for Section D, F & G
[www.customs.gov.my/SSTForms](#)

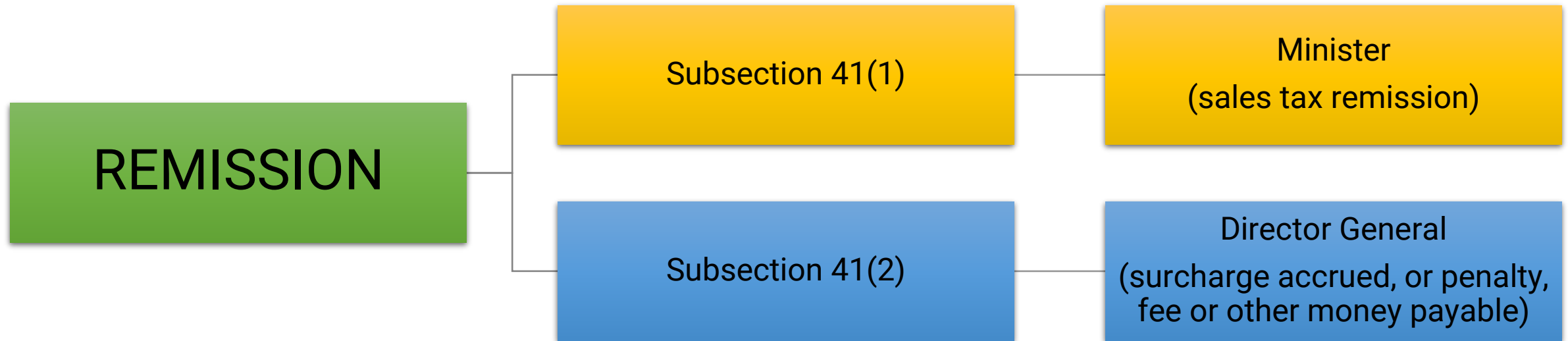
be made within
before the expiry
date.

59

A large, abstract blue geometric shape composed of several overlapping triangles and polygons, located on the left side of the slide.

REMISSION

REMISSION



41(3) where a person who has been granted remission under subsection (1) or (2) has paid any of the sales tax, surcharge, penalty, fee or other money to which the remission relates, he shall be entitled to a refund of the amount of sales tax, surcharge, penalty, fee or other money which had been remitted

REMISSION APPLICATION

Written application with supporting documents:



1. Audited accounts report (if applicable)
2. Fire incident report (if involving a fire case)
3. Police report (e.g. in the event of theft, fire, natural disaster, etc.)
4. Other relevant documents
5. Insurance policy (if applicable)

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REVIEW & APPEAL

REVIEW & APPEAL

Section 96 Sales Tax Act 2018

PRINCIPLE

1. All matters are handled in a transparent and fair manner.
2. Any person has the right to appeal.
3. The procedure for submitting an appeal is open to the public.

APLIKASI PERMOHONAN SEMAKAN SEMULA

JABATAN KASTAM DIRAJA MALAYSIA

SELAMAT DATANG KE E-REVIEW

Sebuah aplikasi permohonan
semakan semula keputusan
Ketua Pengarah Kastam secara
atas talian

ereview.customs.gov.my

HUBUNGI K

UNIT SEMA
CAW. PENDAKV
BAHAGIAN PEN
IBU PEJABAT

MKN EMBASSY
JALAN TEKNO
ARAS 6B, SKY T
CYBER 4, 6300
SELANGOR DAR

03-8316 5284
semakan@cu

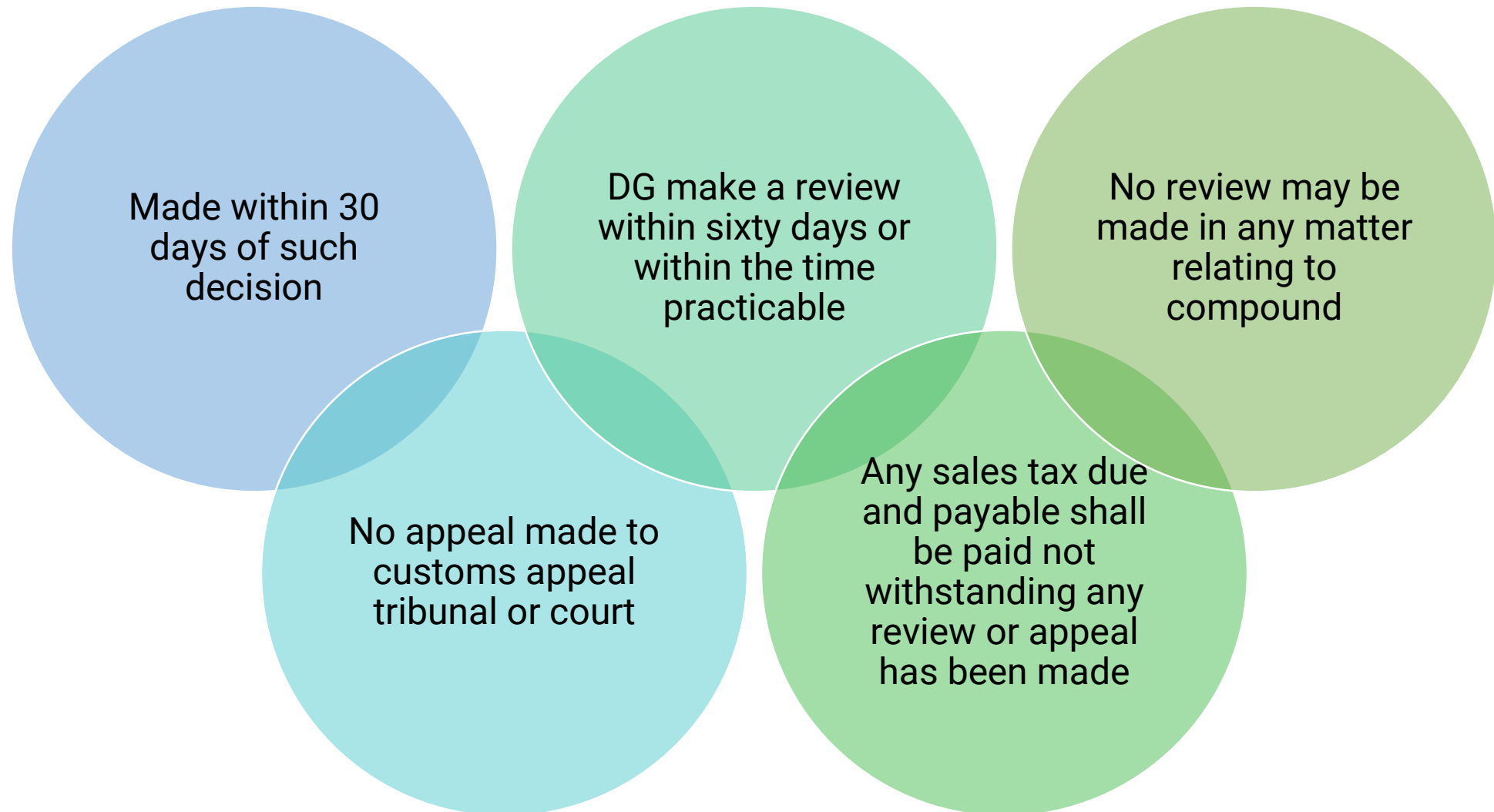
Pengenalan

Sistem Permohonan Semakan Semula adalah satu kemudahan atas talian yang disediakan untuk memohon semakan semula keputusan Ketua Pengarah Kastam yang dibuat di bawah Akta Kastam 1967, Akta Eksais 1976, Akta Cukai Jualan 2018, Akta Cukai P

<https://ereview.customs.gov.my/>

REVIEW & APPEAL

Section 96 Sales Tax Act 2018





THANK YOU

