

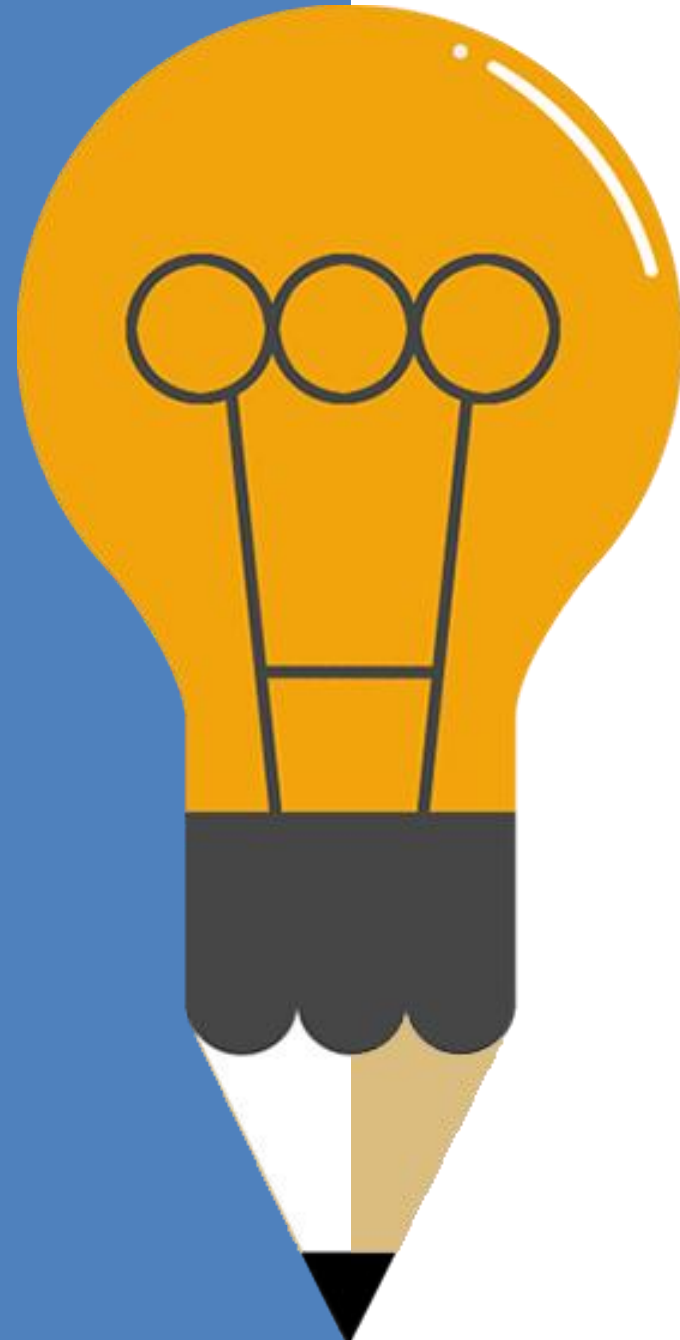


SALES TAX LEGISLATION UNDER SALES TAX ACT 2018 & SUBSIDIARY LEGISLATION

**PRESENTED BY:
ROFIZA BINTI RAMLI
ROYAL MALAYSIAN CUSTOMS DEPARTMENT
(HQ, PUTRAJAYA)**



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REGULATION


- Sales Tax Regulations 2018
- Sales Tax (Customs Ruling) Regulations 2018
- Sales Tax (Compounding Of Offences) Regulations 2018
- Sales Tax (Determination Of Sale Value Of Taxable Goods) Regulations 2018
- Sales Tax (Amendment) Regulations 2024

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- Sales Tax (Imposition Of Tax In Respect Of Designated Areas) Order 2018
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- Sales Tax (Total Sale Value Of Taxable Goods) Orders 2018
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REFERENCES

Version English Exemption Return & Payment New Registration Registration Status Log In Retrieve Saved Request

 **Official Website**
MALAYSIA SALES & SERVICE TAX (SST)
Royal Malaysian Customs Department

 **MySST**
SALES & SERVICE TAX

ccc@customs.gov.my | 1300 888 500

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Bulletin Board

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

All SST Registration applications will be approved within 24 hours by Internal Tax Division, Headquarters.

Subsection 2(1) Sales Tax Act 2018 – Interpretation

- i. **goods** means all kinds of movable property.
- ii. **taxable goods** means goods of a class or kind not exempted from sales tax.
- iii. **sales tax** means the tax payable under this Act.
- iv. **sale** includes barter, disposal of goods with a right of purchase or on terms providing that the seller retains an interest in the goods, and delivery of goods under any conditions as to future payment.
- v. **taxable person** means a registered manufacturer or a manufacturer who is liable to be registered under section 12.
- vi. **manufacturer** means a person who engages in the manufacture of goods.
- vii. **registered manufacturer** means a manufacturer registered under section 13 or 14.



MEANING OF MANUFACTURE

(section 3 Sales Tax Act 2018 – Meaning of “manufacture”)

subsection 3(1)(a) Sales Tax Act 2018 - Goods other than petroleum

1

The conversion by manual or mechanical

➔ of organic or inorganic materials

➔ into a new product by changing

- Size
- Shape
- Composition
- Nature
- Quality

of such material



Raw Materials are
Primary Materials

that help produce a



Final Product

Example



Cocoa Beans

+



Sugar

+



Milk

=



Chocolate Bars

Raw Materials

Final Product

MEANING OF MANUFACTURE

(section 3 Sales Tax Act 2018 – Meaning of “manufacture”)

subsection 3(1)(a) Sales Tax Act 2018 - Goods other than petroleum

2

Assembly

➔ of parts into a piece of machinery or other products

BUT DOES NOT INCLUDE the installation of machinery or equipment for the purpose of construction

subsection 3(1)(b) Sales Tax Act 2018 - In relation to petroleum –

The process of refining that includes

- Separation
- Conversion
- Purification
- Blending

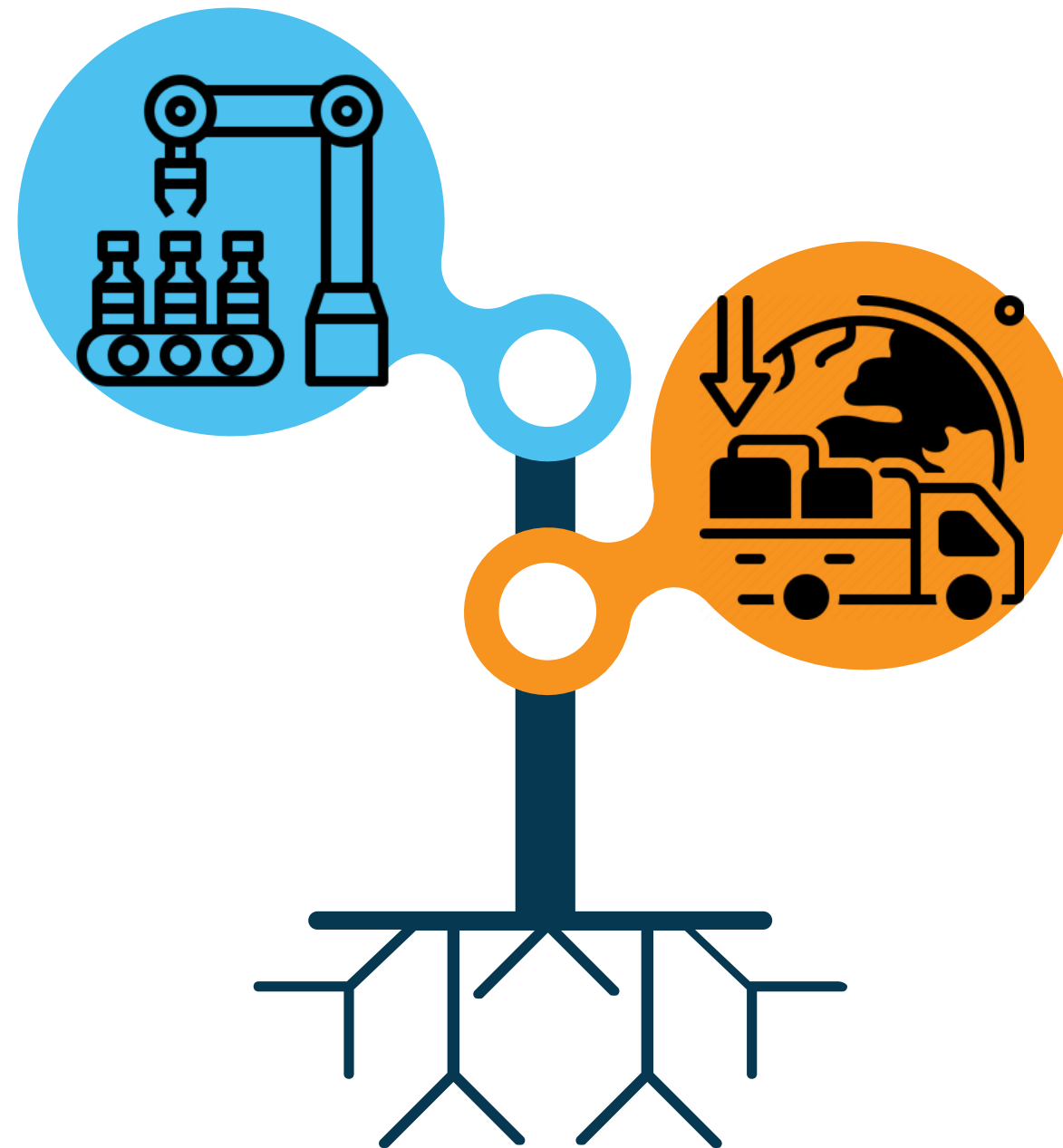
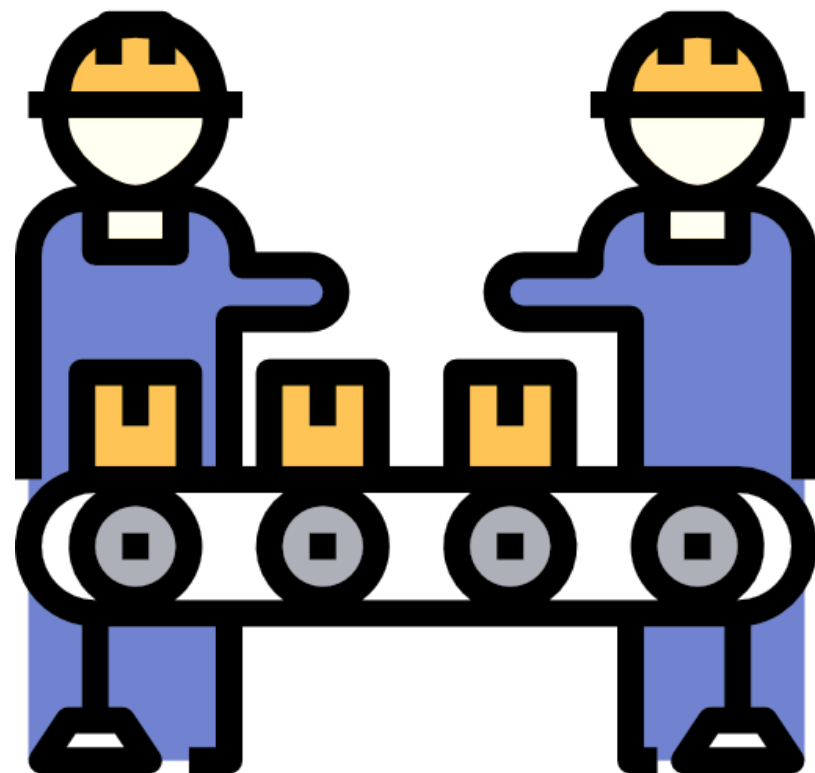
of refinery streams or petrochemical streams



SCOPE AND IMPOSITION OF SALES TAX

Section 8 STA 2018 – Sales tax shall be charged and levied on all taxable goods

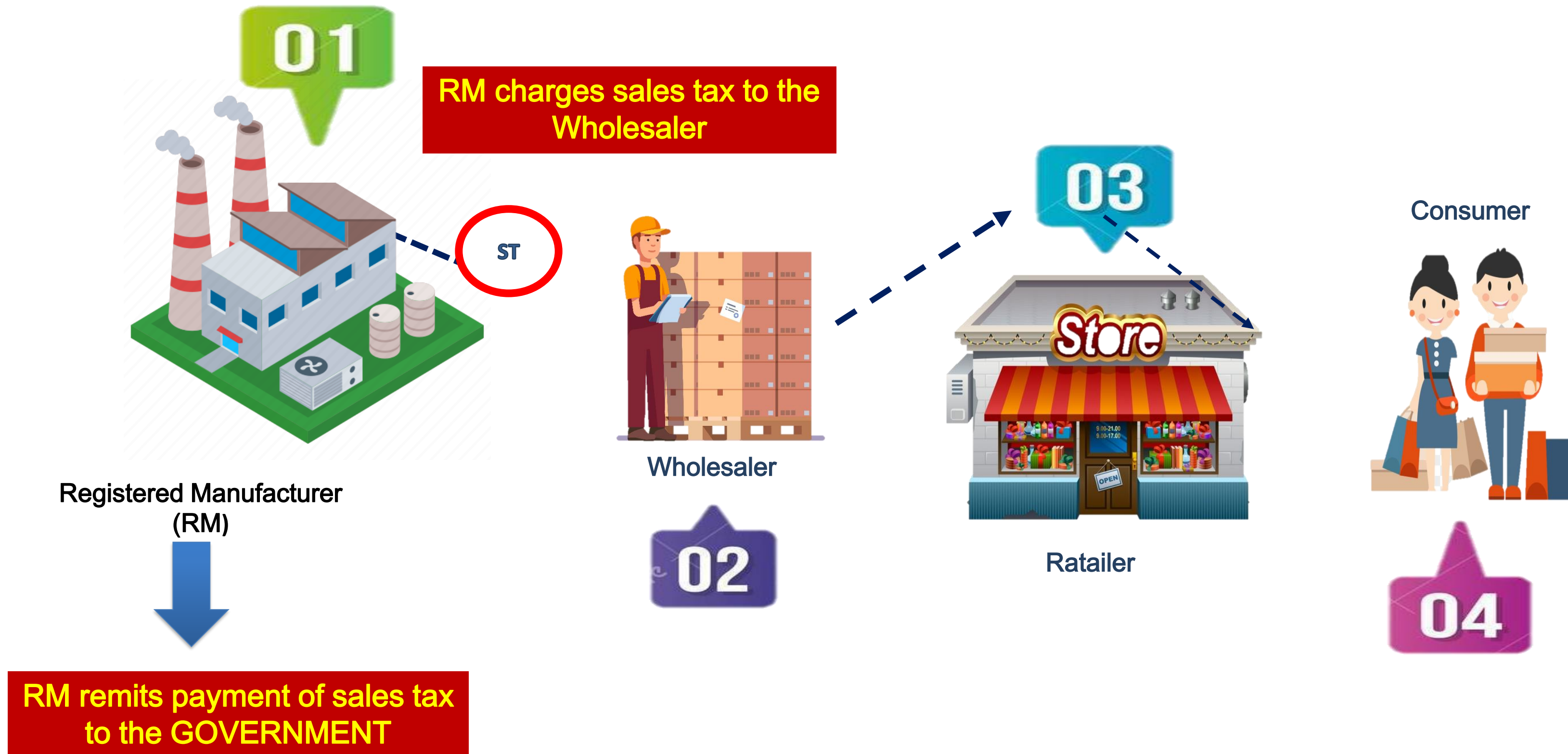
Manufactured in Malaysia
by a registered
manufacturer and sold,
used or disposed of by
him



Imported into
Malaysia by any
person



HOW SALES TAX WORKS?



HOW SALES TAX WORKS?



SALE VALUE

subsection 9 (1) Sales Tax Act 2018 – Determination of sale value of taxable goods

In the case of taxable goods

- i. Sold by a taxable person; or
- ii. manufactured by a taxable person and
 - Used by him otherwise than as materials in the manufacture of taxable goods; or
 - Disposed of by him otherwise than by sale,

the sale value of such taxable goods shall be **determined** in accordance with

Sales Tax (Determination of Sales Value of Taxable Goods) Regulations 2018

sale value of taxable goods shall be determined based on the transaction value of the taxable goods



SALE VALUE

subsection 9 (2) Sales Tax Act 2018 – Determination of sale value of taxable goods

In the case of taxable good **imported** into Malaysia, the sale value of the taxable goods shall be the sum of the following amounts:

- The **value of such taxable goods** for the purpose of customs duty as determined in accordance with the Customs Act 1967;
- The **amount of customs duty**, if any, paid or to be paid on such taxable goods; and
- The **amount of excise duty**, if any, paid or to be paid on such taxable goods.



	Scenario 1	Scenario 2	Scenario 3
	No exemption on ID & ED	50% ID exemption 0% ED exemption	ID & ED Full exemption
Customs value (CIF)	33,000.00	33,000.00	33,000.00
Import Duty (eg. 30%)	9,900.00	4,950.00	0.00
Anti Dumping Duty (eg. 15.75%)	0.00	5,197.50	0.00
CIF + ID + ADD	42,900.00	43,147.50	33,000.00
Excise duty (eg. 10%)	4,290.00	4,314.75	0.00
Value for Sales Tax	47,190.00	47,462.25	33,000.00
ST @ 10%	4,719.00	4,746.22	3,300.00

SALE VALUE

subsection 9 (3) Sales Tax Act 2018 – Determination of sale value of taxable goods

“Where any manufacturer receives taxable goods from any person to be manufactured and subsequently returns the goods so manufactured to such person,

the sale value of the goods so manufactured shall, subject to approval of the Director General, be the amount that the manufacturer charges for work performed by him”



Sub-Contractor

the amount that the manufacturer
(sub-contractor) charges for work
performed by him



RATE OF TAX

SALES TAX • **ad valorem** tax and different rates apply based on group of taxable goods.

- for petroleum is charged on a **specific** rate

section 10 of the Sales Tax Act 2018

empowers the Minister to fix the various rates of sales tax

 9 Jun 2025 9 June 2025 P.U. (A) 170	WARTA KERAJAAN PERSEKUTUAN <i>FEDERAL GOVERNMENT GAZETTE</i>
PERINTAH CUKAI JUALAN (KADAR CUKAI JUALAN) 2025 <i>SALES TAX (RATE OF SALES TAX) ORDER 2025</i>	

 9 Jun 2025 9 June 2025 P.U. (A) 171	WARTA KERAJAAN PERSEKUTUAN <i>FEDERAL GOVERNMENT GAZETTE</i>
PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI JUALAN) 2025 <i>SALES TAX (GOODS EXEMPTED FROM SALES TAX) ORDER 2025</i>	

Sales Tax (Rate of Sales Tax) Order

 <p>9 Jun 2025 9 June 2025 P.U. (A) 170</p>	<p>WARTA KERAJAAN PERSEKUTUAN</p> <p><i>FEDERAL GOVERNMENT GAZETTE</i></p>
<p>PERINTAH CUKAI JUALAN (KADAR CUKAI JUALAN) 2025</p> <p><i>SALES TAX (RATE OF SALES TAX) ORDER 2025</i></p>	

- Goods EXEMPTED from tax – Sales Tax (Goods Exempted From Tax) Order 2022
- 10%
- 5%(First Schedule)
- Specific Rate (Second Schedule)

 <p>9 Jun 2025 9 June 2025 P.U. (A) 171</p>	<p>WARTA KERAJAAN PERSEKUTUAN</p> <p><i>FEDERAL GOVERNMENT GAZETTE</i></p>
<p>PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI JUALAN) 2025</p> <p><i>SALES TAX (GOODS EXEMPTED FROM SALES TAX) ORDER 2025</i></p>	

Example Of Goods



5% (First Schedule)

Example:

- **Make-up preparations**
- **Perfume**
- **cheese**



Specific rate (Second Schedule)

Example:

- **Diesel**
- **Liquified Natural Gas**



Goods EXEMPTED from
tax – Sales Tax (Goods
Exempted From Tax)
Order 2025

Example:

- **Coconut**
- **Sugar**
- **Newspaper**

SALES TAX DUE

Subsection 11 (1) Sales Tax Act 2018

Shall be due at the time the taxable goods are sold, disposed of otherwise than by sale, or first used otherwise than as materials in the manufacture of taxable goods by the taxable person.

Subsection 11 (2) Sales Tax Act 2018

The Minister may determine different time for sales tax to be due in respect of **petroleum** subject to such conditions as the Minister deems fit.



SALES TAX DUE

Subsection 11 (4) Sales Tax Act 2018

No sales tax is due on the purchase or acquisition below when a registered manufacturer ceases to carry on a business as a manufacturer and he is succeeded by another person who either:-

a

Purchases any stock of taxable goods which is on hand of the registered manufacturer at the date of cessation; or

b

Acquires any stock of taxable goods as a trustee, receiver, liquidator, donee, or beneficiary of the registered manufacturer.



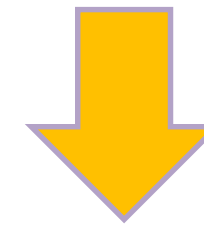
REGISTRATION

Registration



Threshold (Annual Sales Turnover)

Sales Tax (Total Sale Value of Taxable Goods) Order 2018



For the registration of any manufacturer

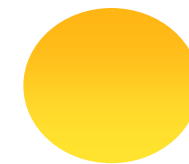
RM500,000

Determination of annual sales turnover



Includes

- ✓ Local sales of manufactured taxable goods.
- ✓ Charges for work performed in manufacturing taxable goods (sub-contract work).
- ✓ Manufactured taxable goods and exported (including transportation to **DA** & **SA**).



Excludes

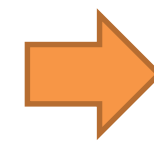
- ✗ Sales of manufactured goods exempted from sales tax.
- ✗ Trading of raw materials, component or packaging materials.

Liability to be registered

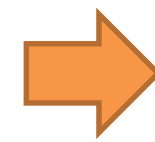
(subsection 12(1) Sales Tax Act 2018)



Any manufacturer of taxable goods is liable to be registered when;



Total sale value of his taxable goods exceeds the sale value determined by Minister

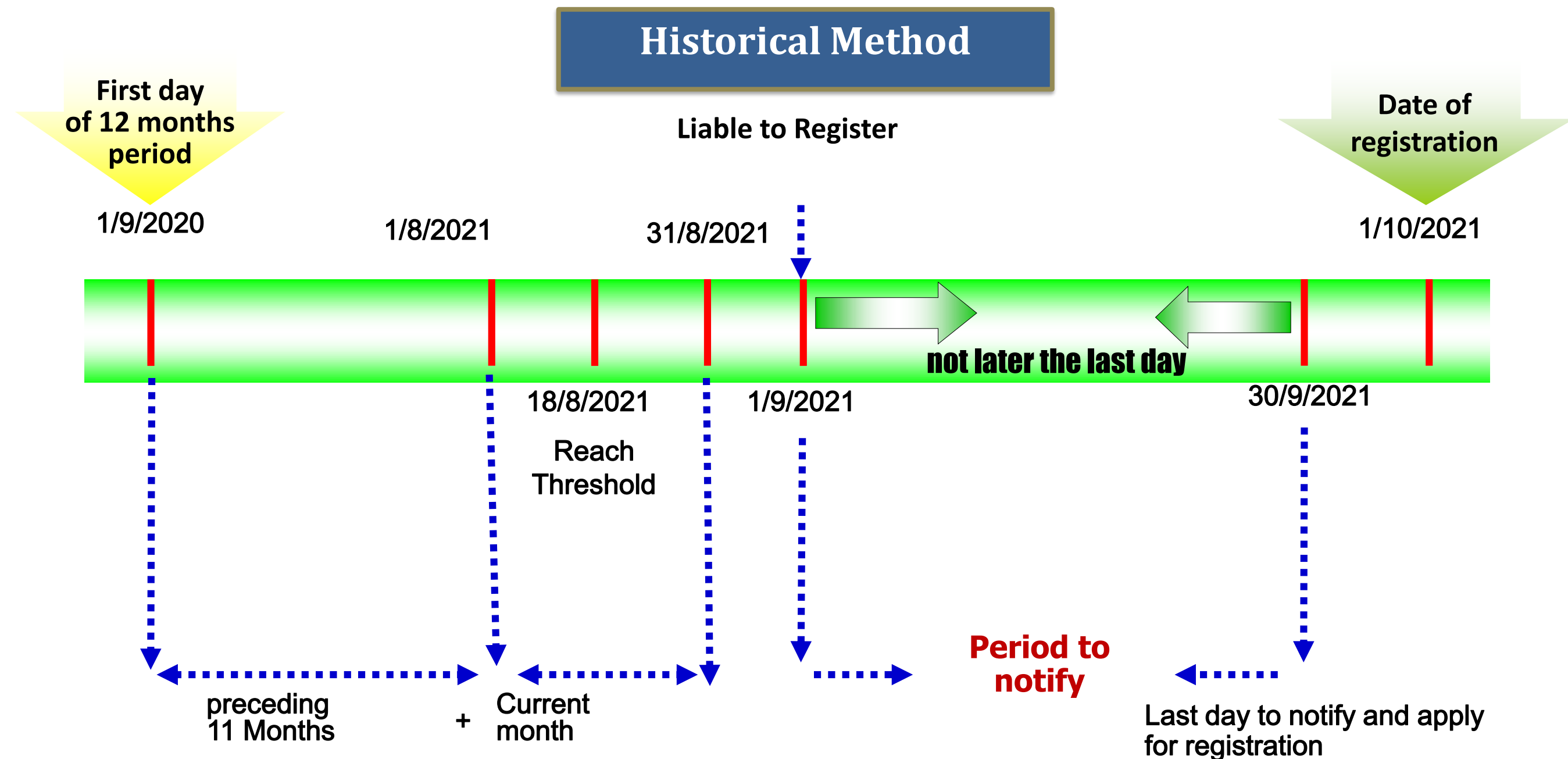


The manufacturer of taxable goods total turnover for 12 months exceeds RM500,000.



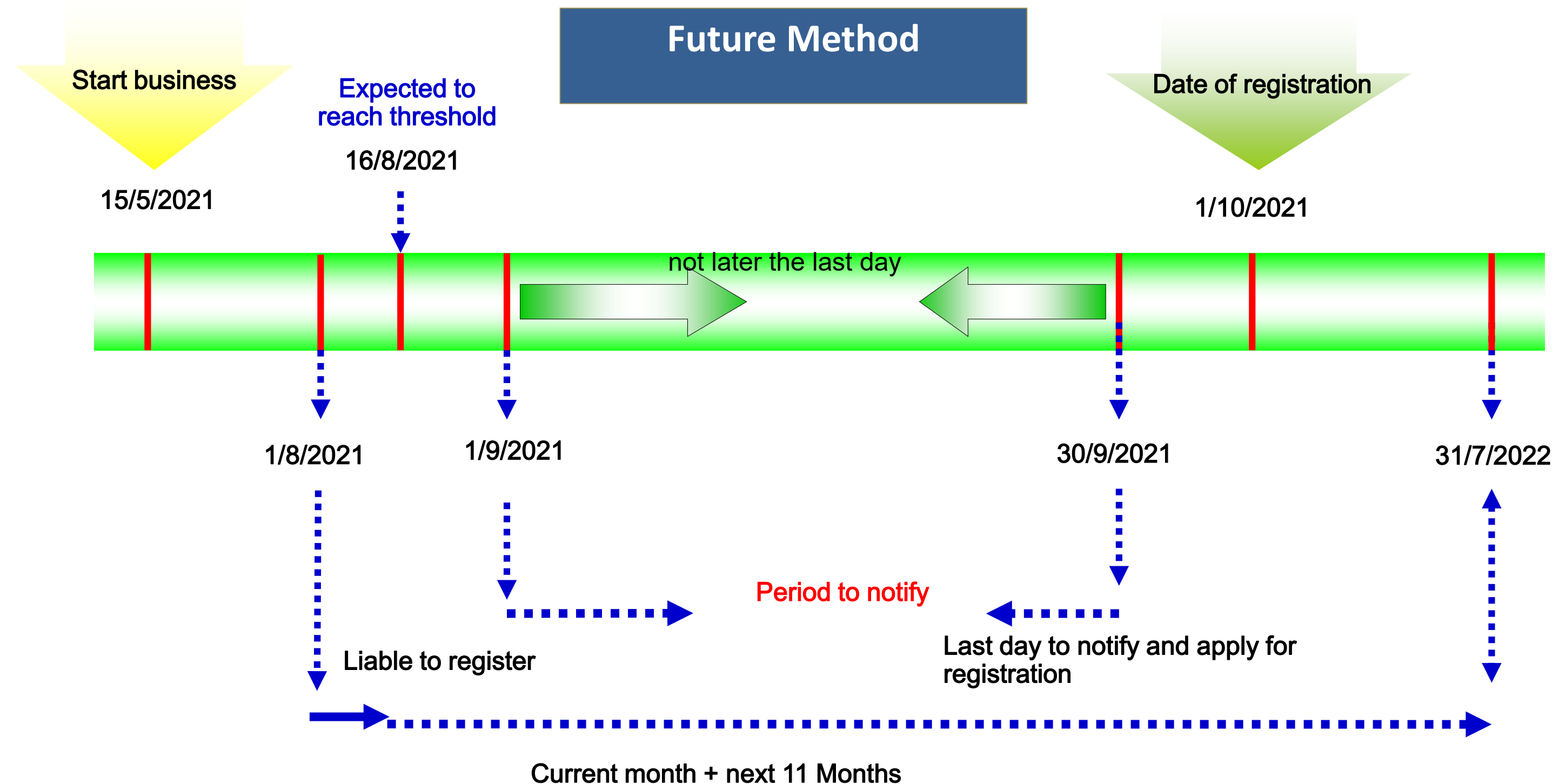
REGISTRATION

Subsection 12(2)(a) Sales Tax Act 2018 – Liability to be registered



REGISTRATION

Subsection 12(2)(b) Sales Tax Act 2018 – Liability to be registered



Registration



Mandatory Registration

- section 13 Sales Tax Act 2018

- manufacturer who is liable to be registered
- apply to the Director General for registration as a registered manufacturer
- in the form and manner as determined by the Director General
- not later than the last day of the month following the month in which he is liable to be registered as referred to in paragraph 12(2)(a) or (b)



Registration



Voluntary Registration

- section 14 Sales Tax Act 2018

- Manufacturer of taxable goods having the turnover \leq threshold value;
- Manufacturer carrying on the manufacturing operations in Schedule A, Sales Tax (Exemption From Registration) Order 2018,
- Director General may approve voluntary registration subject to conditions.



Cessation of Liability To Be Registered

Subsection 17 (1) Sales Tax Act 2018

- Registered manufacturer shall cease to be liable to be registered at the end of any month where Director General satisfied that the total sale value of all his taxable goods in that month and in the previous eleven months (period of 12 months) does not exceed the threshold.

Subsection 17 (2) Sales Tax Act 2018

- Registered manufacturer shall not cease to be liable to be registered by virtue of sub-section (1), that he temporarily ceases manufacturing such taxable goods, or suspends manufacturing such taxable goods for a period of 30 days or more.



Notification Of Cessation Of Liability



Section 18 Sales Tax Act 2018



Registered manufacturer registered under section 13 or section 14

- Ceases to manufacture taxable goods;

OR

- Ceases to be liable to be registered under section 17



Notify Director General in writing within 30 days from the date of cessation.



Cancellation Of Registration



Subsection 19 (1) Sales Tax Act 2018

Where a registered manufacturer **makes a notification under section 18:**

- Director General may cancel the manufacturer's registration from the date ceased to manufacture taxable goods, or ceased to be liable to be registered under section 17

OR

- From such later date as the Director General may determine if he is satisfied that the registered manufacturer can be deregistered.



Cancellation Of Registration



Subsection 19 (2) Sales Tax Act 2018

Where no **notification is made** under Section 18 and Director General is satisfied that the manufacturer has ceased to manufacture taxable goods, or has ceased to be liable to be registered under Section 17

- ☐ Director General may cancel the manufacturer's registration from the date ceased to manufacture taxable goods, or ceased to be liable to be registered under Section 17

OR

- ☐ From such later date as the Director General may determine if he is satisfied that the registered manufacturer can be deregistered.



Cancellation Of Registration



Subsection 19 (3) Sales Tax Act 2018

Director General may cancel the registration of the manufacturer with effect from the date as determine by the Director General in the notification in writing to such manufacturer.


- In the case of **Mandatory** Registered manufacturer,
 - ☐ The manufacturer was not liable to be registered under section 12 or has ceased to manufacture taxable goods;
- In the case of **Voluntary** Registered manufacturer,
 - ☐ The manufacturer was not manufacturing taxable goods or has ceased to manufacture taxable goods
 - ☐ Director General may cancel registration if manufacturer breach any condition imposed in relation to such registration with effect from the date of breach or such later date as Director General may determine.



Exemptions From Registration

(subsection 20 (1) Sales Tax Act 2018)

 <p>28 Ogos 2018 28 August 2018 P. U. (A) 208</p>	<p>WARTA KERAJAAN PERSEKUTUAN</p> <p><i>FEDERAL GOVERNMENT GAZETTE</i></p>
<p>PERINTAH CUKAI JUALAN (PENGEQUALIAN DARIPADA PENDAFTARAN) 2018</p>	
<p><i>SALES TAX (EXEMPTION FROM REGISTRATION) ORDER 2018</i></p>	

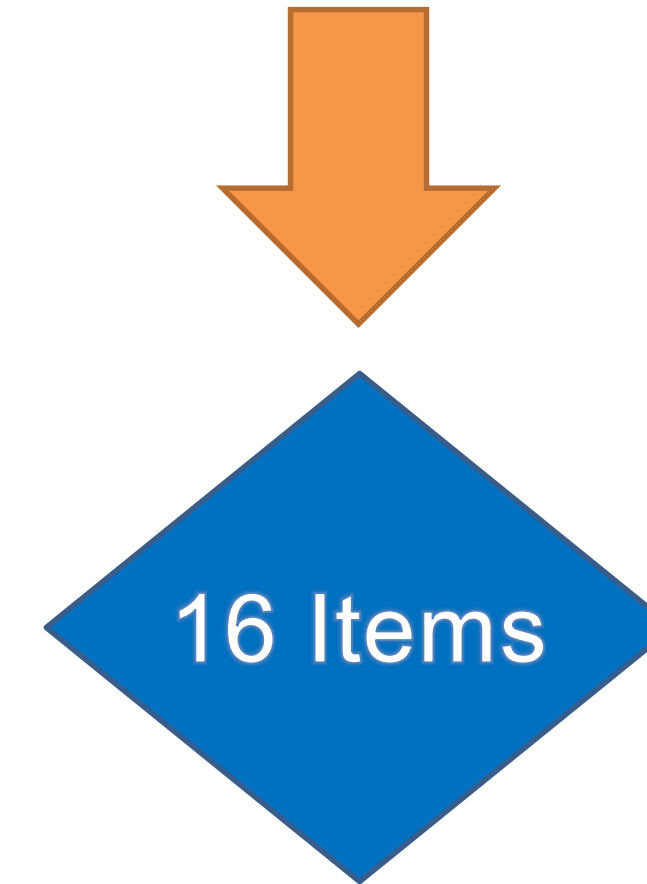
 <p>1 September 2022 1 September 2022 P.U. (A) 277</p>	<p>WARTA KERAJAAN PERSEKUTUAN</p> <p><i>FEDERAL GOVERNMENT GAZETTE</i></p>
<p>PERINTAH CUKAI JUALAN (PENGEQUALIAN DARIPADA PENDAFTARAN) (PINDAAN) 2022</p>	
<p><i>SALES TAX (EXEMPTION FROM REGISTRATION) (AMENDMENT) ORDER 2022</i></p>	

Exemptions From Registration

“(1) Any person who operates only one manufacturing operation out of several operations in a manufacturing chain to produce a goods and that operation is specified in Schedule A, such person is exempted from registration under subsection 13(1) of the Act irrespective of the total sales value of the taxable goods in the period of twelve months.”; and

“(1A) Notwithstanding subparagraph (1), if the person operates more than one manufacturing operations as specified in Schedule A and such manufacturing operations does not relates in producing a goods, the person is exempted from registration.”.

Schedule A





PANDUAN PENGECEUALIAN DARIPADA PENDAFTARAN DI BAWAH AKTA CUKAI JUALAN 2018

- 2.2 Terdapat 16 operasi pengilangan yang diberi pengecualian daripada pendaftaran di bawah Jadual A, Perintah Cukai Jualan (Pengecualian Daripada Pendaftaran) 2018. Setiap satu operasi pengilangan tersebut, melibatkan beberapa aktiviti bagi menghasilkan barang siap.
- 2.3 Mana-mana orang yang menjalankan **hanya satu operasi pengilangan** di bawah Jadual A dalam **satu rantaian pengilangan** bagi menghasilkan suatu barang **layak dikecualikan daripada pendaftaran**. (rujuk Rajah 1)



Rajah 1: Kilang ABC layak dikecualikan daripada pendaftaran kerana hanya menjalankan satu operasi sahaja dalam menyiapkan barang siap A.

- 2.4 Mana-mana orang yang menjalankan **lebih daripada satu operasi pengilangan** di bawah Jadual A dalam **satu rantaian pengilangan** bagi menghasilkan suatu barang **tidak layak dikecualikan daripada pendaftaran**. (rujuk Rajah 2)



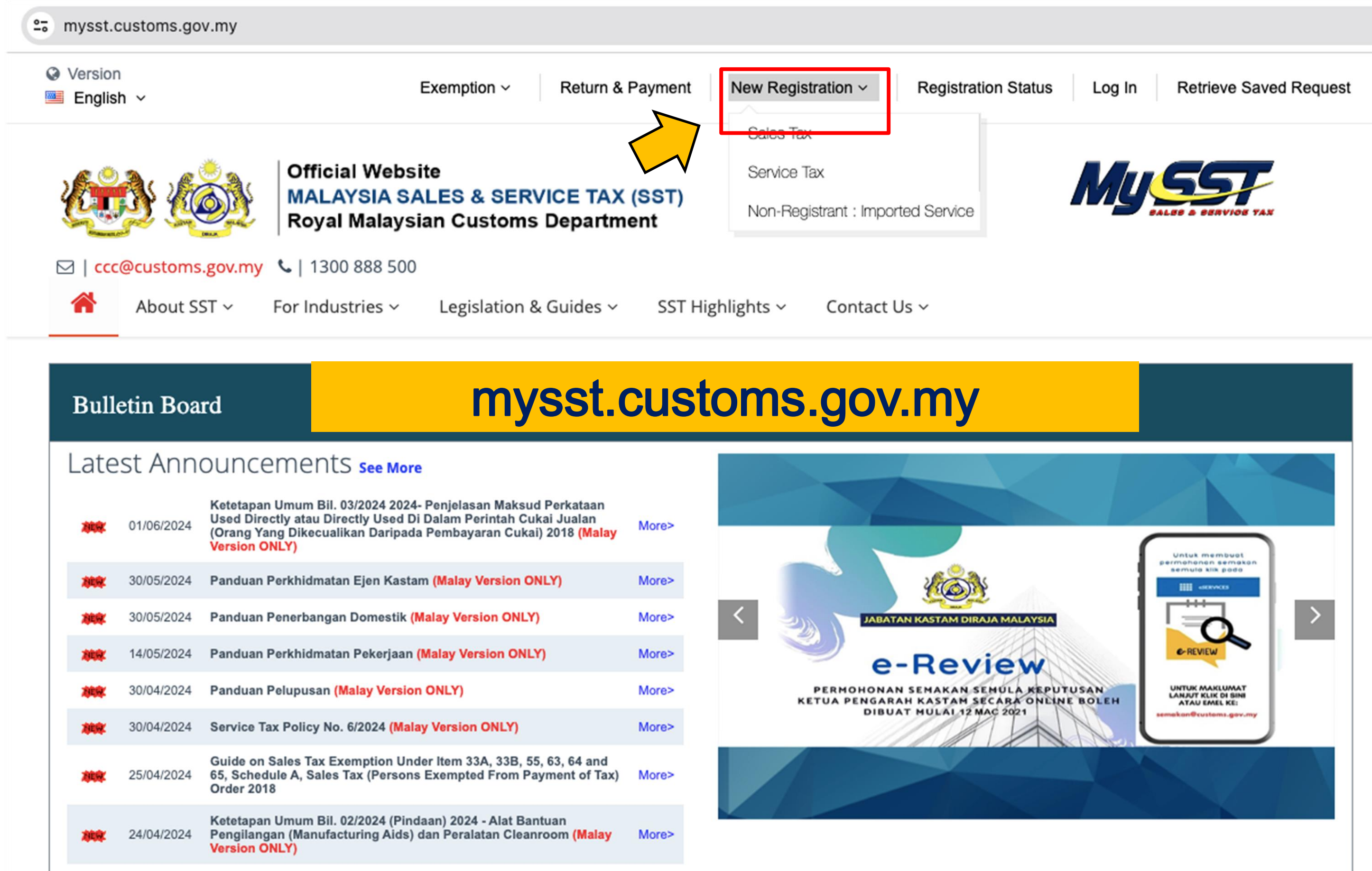
Rajah 2: Kilang DEF tidak layak diberi pengecualian daripada pendaftaran kerana menjalankan lebih daripada satu operasi pengilangan dalam menyiapkan barang siap A.

- 2.5 Mana-mana orang yang menjalankan lebih dari satu operasi pengilangan yang dinyatakan di bawah Jadual A dan **operasi tersebut tidak berhubung kait** dalam mengilangkan suatu barang, orang itu **layak dikecualikan daripada pendaftaran**. (rujuk Rajah 3)



Rajah 3: Kilang GHA layak dikecualikan daripada pendaftaran kerana pengilangan barangsiap tersebut melibatkan dua operasi yang tidak berhubung kait.

Registration via MySST



Example of Approval Letter



JABATAN KASTAM DIRAJA MALAYSIA
IBU PEJABAT KASTAM DIRAJA MALAYSIA,
BAHAGIAN CUKAI DALAM NEGERI,
CAWANGAN PEMANTAUAN DAN SISTEM,
TINGKAT 5, TOWER A, SUASANA PJH,
JALAN TUN ABDUL RAZAK, PRESINT 2,
62100 PUTRAJAYA

Telefon : 03-83232100 / 1-300-888-500
Faksimile : 03-88824911
Laman Web : www.mysst.customs.gov.my
E-Mel : ccc@customs.gov.my



Address

Ruj Kami :
Tarikh :
No. Daftar CJ : B10-
Stesen Mengawal : PORT KLANG

Tuan/Puan,

KELULUSAN PENDAFTARAN DI BAWAH SEKSYEN 13 AKTA CUKAI JUALAN 2018

Perkara di atas dirujuk.

Tuan/Puan telah didaftarkan di bawah Akta Cukai Jualan 2018 dan maklumat akaun pendaftaran tuan adalah seperti berikut:

Tarikh Permohonan	: 15/02/2023
Tarikh Kuatkuasa Pendaftaran	: 01/03/2023
Asas Perakaunan	: Asas Akruan
Tempoh Bercukai	: Dua Bulan
Tempoh Bercukai Pertama	: 01/03/2023 sehingga 30/04/2023
Tarikh Akhir Mengemukakan Penyata dan Bayaran	: 31/05/2023
Tempoh Bercukai Kedua	: 01/05/2023 sehingga 30/06/2023
Tarikh Akhir Mengemukakan Penyata dan Bayaran	: 31/07/2023
Tempoh Bercukai Berikutnya	: Setiap Dua Bulan
Tarikh Akhir Mengemukakan Penyata dan Bayaran	: Hari terakhir bulan berikutnya setelah tamat tempoh bercukai

Stesen Mengawal & Alamat

: Stesen Port Klang
Jabatan Kastam Diraja Malaysia
Bahagian SST, Wisma Kastam Selangor Pulau Indah No 1,
Jalan Perigi Nenas 7/1, KS II, Taman Perindustrian Pulau
Indah 42907 Pelabuhan Klang



JABATAN KASTAM DIRAJA MALAYSIA
IBU PEJABAT KASTAM DIRAJA MALAYSIA,
BAHAGIAN CUKAI DALAM NEGERI,
CAWANGAN PEMANTAUAN DAN SISTEM,
TINGKAT 5, TOWER A, SUASANA PJH,
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Telefon : 03-83232100 / 1-300-888-500
Faksimile : 03-88824911
Laman Web : www.mysst.customs.gov.my
E-Mel : ccc@customs.gov.my

Example of Cancellation Letter

Address

Ruj Kami :
Tarikh :
No. Daftar CJ :
Stesen Mengawal :

Tuan/Puan,

PEMBATALAN PENDAFTARAN DI BAWAH SEKSYEN 19 AKTA CUKAI JUALAN 2018

Perkara di atas dirujuk.

Dimaklumkan bahawa pendaftaran tuan No. SST telah dibatalkan
berkuatkuasa mulai 29/02/2024.

Pihak tuan dikehendaki mengemukakan penyata untuk tempoh bercukai yang terakhir dari
01/01/2024 hingga **29/02/2024** tidak lewat dari **01/04/2024** serta menjelaskan semua cukai
dan penalti yang tertunggak (jika ada) di bawah Akta ini. Tindakan mahkamah akan diambil
sekiranya pihak tuan/puan gagal mematuhi peruntukan ini.

Sila hubungi talian telefon atau alamat emel seperti yang tertera di atas untuk keterangan
lanjut.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Ketua Pengarah Kastam Jabatan Kastam Diraja Malaysia

SALES TAX ACCOUNTING

ACCOUNTING FOR SALES TAX



Accounting Basis:

- ❖ Accrual basis



Sales Tax required to be accounted:

- ❖ At the time when the goods are sold, disposed or first used

subsection 8(1)(b) Sales Tax Act 2018 – Imposition and scope of sales tax



ACCOUNTING FOR SALES TAX



Invoices

section 21 Sales Tax Act 2018 – Invoices

- ❖ Issuance of invoices is mandatory to every registered manufacturer who sells taxable goods.
- ❖ Invoice to be issued pertaining to sale.
- ❖ Shall contain prescribed particulars.
- ❖ National language or English.
- ❖ May be produced by computer.

ACCOUNTING FOR SALES TAX



Content Of Invoice

regulation 7, Sales Tax Regulation 2018 - Invoice

- a) the invoice serial number;
- b) the date of the invoice;
- c) the name, address and identification number of the registered manufacturer;
- d) the name and address of the person to whom the taxable goods is sold;
- e) description and quantity of the goods;
- f) any discount offered;
- g) for each description, distinguish the type of goods, quantity and amount payable excluding tax.
- h) the total amount payable excluding sales tax, the rate of sales tax and the total sales tax chargeable shown as a separate amount;
- i) the total amount payable inclusive of the total of sales tax chargeable; and
- j) any amount expressed in a currency other than ringgit shall also be expressed in ringgit at the selling rate of exchange prevailing in Malaysia at the time of sale.

ACCOUNTING FOR SALES TAX

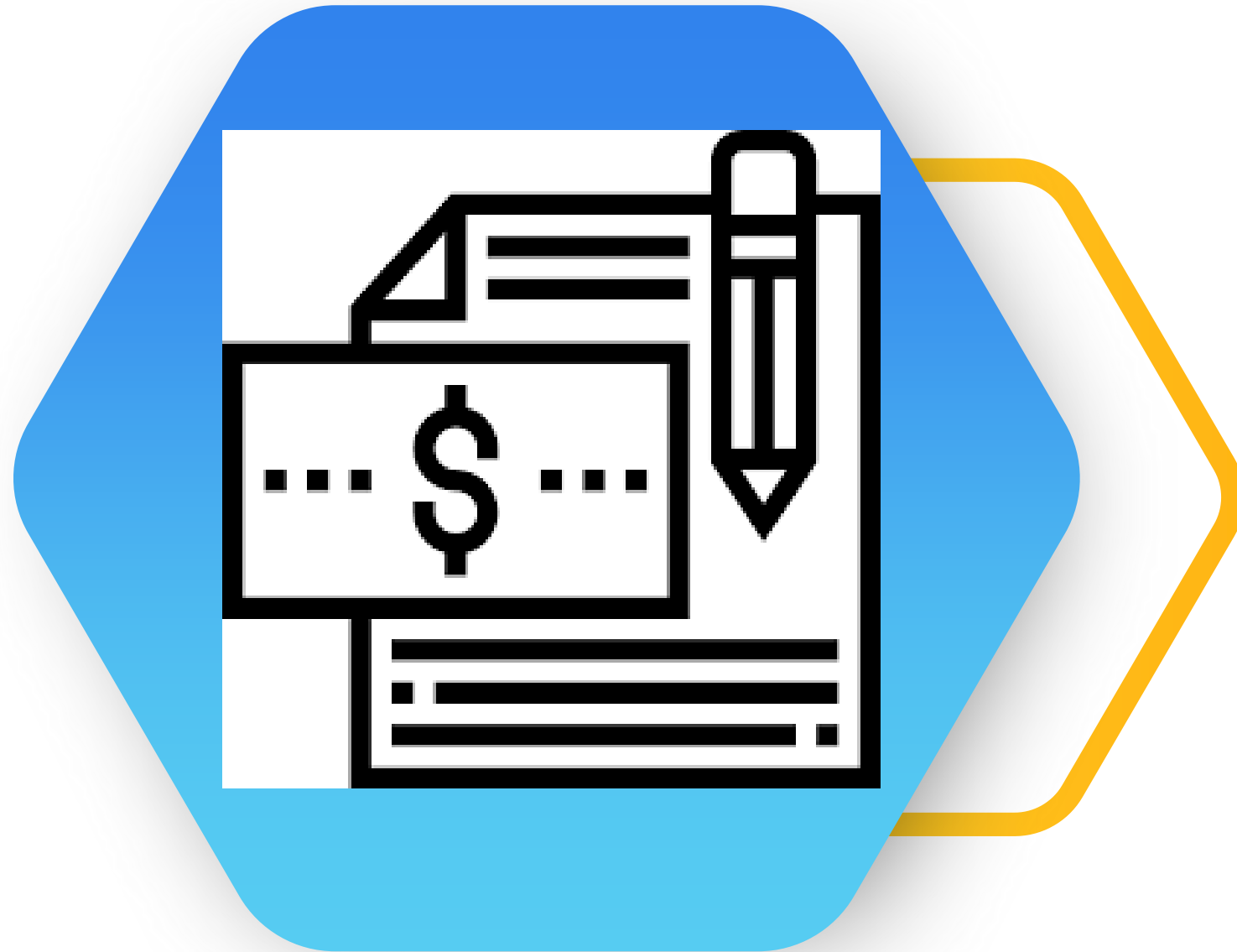


Credit Notes And Debit Notes

section 23 Sales Tax Act 2018 – Credit noted and debit notes
regulation 8, Sales Tax Regulation 2018 – Issuance of credit note and debit note

A credit note and debit note is issued under the following situations:

- After the return for taxable goods has been furnished to the Director General
 - There is a reduction of, or addition to , the amount of sales tax which has been charged on the taxable goods:-
 - (a) due to a change in the rate of sales tax under section 10 of the Act; or
 - (b) due to any adjustment in the course of business



ACCOUNTING FOR SALES TAX



Credit Notes And Debit Notes

subregulation 8(4), Sales Tax Regulation 2018 – Issuance of credit note and debit note



- a) CN & DN shall contain following particulars:
- b) the words “credit note” or “debit note” in a prominent place;
- c) the serial number of the credit note or debit note;
- d) date of issuance of the credit note or debit note;
- e) the name, address and identification number of the registered manufacturer;
- f) the name and address of the person to whom the taxable goods is sold;
- g) the reason for the issuance of the credit note or debit note;
- h) a description, quantity and amount of taxable goods for which the credit note or debit note is given;
- i) the total amount excluding sales tax;
- j) the rate and amount of sales tax; and
- k) the number and date of the issuance of the original invoice.

ACCOUNTING FOR SALES TAX



Record Keeping

section 24 Sales Tax Act 2018 – Duty to keep records

- ❖ National language (Bahasa Melayu) or English
- ❖ 7 years
- ❖ Can be kept in soft or hard copy
- ❖ To be kept in Malaysia



ACCOUNTING FOR SALES TAX



Record Keeping



Records relating to registration

- ❖ SSM records



Records relating business activities

- ❖ invoice
- ❖ debit note, credit note
- ❖ delivery order, purchase order
- ❖ bank statement, voucher and etc.
- ❖ contract, agreement



Records relating to accounting (hard copy)

- ❖ Financial statement – Profit & Loss, Balance Sheet, Trial Balance
- ❖ Account payable, account receivable, general ledger, sales, purchase, stock, cash and etc



Sales Tax Procedures



- Submission Of Returns
- Late Payment
- Penalty

Taxable Period



section 25 Sales Tax Act 2018



Month of Financial Year End	First Taxable Period	Return and Payment Period Due	Subsequent Taxable Period (Every Two Months)
February	1 st September 2018 to 31 October 2018	1 st to 30th November 2018.	1 st November to 31 st December 2018, 1 st January to 28 th February 2019, 1 st March to 30 th April 2019 and subsequently.
April			
June			
August			
October			
December			

Furnishing SST-02 Return



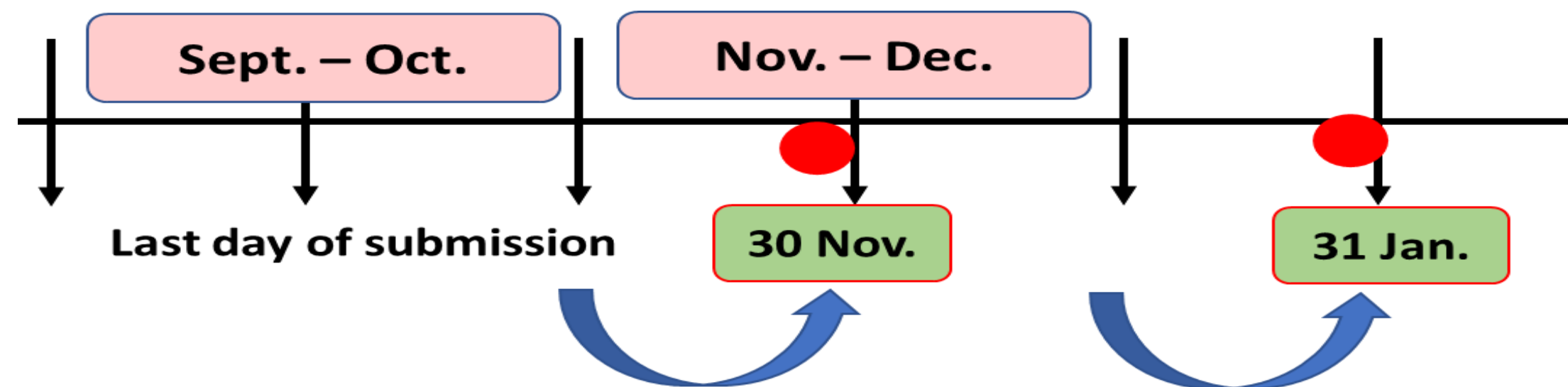
section 26 Sales Tax Act 2018

When to submit sales tax return SST-02 & payment of tax

- Normal period - not later than the last day of the month following after the end of his taxable period
- Other period as approved by DG - not later than the last day of the 30 days from the end of the varied taxable period.
- Failure to submit return is an offence.

subsection 26(7)
Sales Tax Act 2018 –
Furnishing of returns
and payment of sales
tax due and payable

on conviction, be
liable to a fine not
exceeding RM50,000
or imprisonment for a
term not exceeding
three (3) years or
both.



EXAMPLE



Return



section 26 Sales Tax Act 2018 –
Furnishing of returns and payment of sales tax due and payable

regulation 9, Sales Tax Regulation 2018 – Manner of Furnishing returns


- A taxable person shall furnish a return for each taxable period as required under section 26 of the Act in the form and manner as determined by the Director General.
- To be submitted not later than the last day of the following month after the taxable period ended.
- To be submitted regardless of whether there is any tax to be paid or not.

Manner Of Furnishing Return & Payment

Log in to MySST System to submit electronically through MySST Portal by key-in 'User Id' and 'Password'

(for further information, please refer
System Guide - User Manual For
Online Return and Payment
Submission)

ROYAL MALAYSIAN CUSTOMS



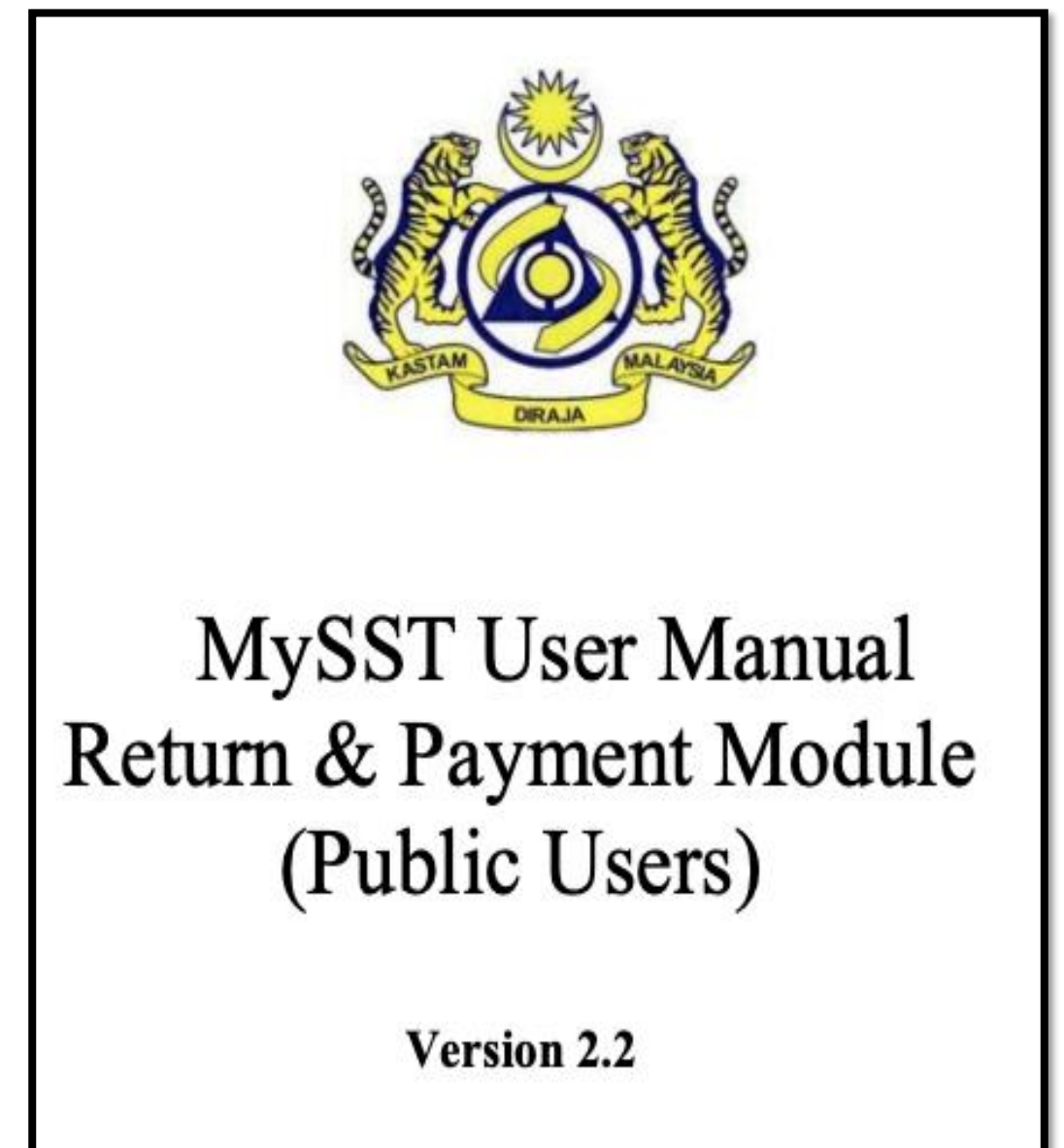
Sales And Service Tax System

User ID

Password

SST Reg. No STN-YYMM-XXXXXXXX

Login



Manner Of Furnishing Return & Payment

❖ By posting to the Customs Processing Centre (CPC) :

1

Download Form SST-02 from portal MySST. For further information, please refer Apendix II – Form SST-02 / SST-02A Return Guidelines (Manual Submission); and

2

The completed form can be sent by post, courier or P-hailing to the following address

Pusat Pemprosesan Kastam
(Customs Processing Centre),
Aras 1, Blok A, Kompleks Kastam WPKL
No.22, Jalan SS 6/3, 47301 Petaling Jaya,
Selangor



Manner Of Furnishing Return & Payment

1

Form SST-02 which submitted by post, the receipt of the return is acknowledged based on the post-mark date.

2

In the case of delivery via courier service or P-hailing, on the date of the tracking number of the shipment recorded and can be checked by RMCD through the system provided by the courier service or P-hailing.

3


If the date cannot be determined by RMCD, then the date of receipt of the statement is based on the receipt date stamp by the Customs Processing Centre according to the established operating hours.

4

However, for the return submitted electronically, the receipt of the return is acknowledged based on the date received by the MySST system.

Γ*SST-02*

No. SST-02 :
☐ Pindaan / Amendment



JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

PENYATA CUKAI JUALAN / CUKAI PERKHIDMATAN
SALES TAX / SERVICE TAX RETURN

Nota Penting (Important Notes)

1) Sila isikan borang ini dengan menaip menggunakan HURUF BESAR.
Please type in using **BLOCK LETTERS**.

2) Borang ini hendaklah diisi secara berasingan bagi Cukai Jualan dan Cukai Perkhidmatan
This form must be declared separately for Sales Tax and Service Tax

3) Sila rujuk **Panduan Mengisi Penyata SST-02**.
Please refer to **SST-02 Returns Guidelines**.

4) Ruangan yang bertanda (*) adalah wajib diisi.
Column with (*) is a mandatory field.

5) Sekiranya tiada nilai untuk diikrar, sila isi angka '0'.
If nothing to declare, please fill in '0'.

6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

BAHAGIAN A : MAKLUMAT PENGILANG BERDAFTAR / ORANG BERDAFTAR
PART A : REGISTERED MANUFACTURE / REGISTERED PERSON PARTICULARS

CUKAI JUALAN /
SALES TAX

CUKAI PERKHIDMATAN /
SERVICE TAX

1) Jenis Penyata (Tandakan x dalam kotak yang berkaitan)*
Type of Return (Tick x in the relevant box)*

☐

☐

No. Pendaftaran SST.*
SST Registration No.*

Correction Of Error In Form SST-02

regulation 11 Sales Tax Regulation 2018 – Correction of error



- ❖ If a taxable person makes an error in any return furnished under the Act, the taxable person may correct the error in the form and manner as determined by the Director General.

SITUATION	ACTION
Before due date and payment not made	No limitation for amendment.
Before due date and payment was made	No amendment allowed.
After due date of return submission	No amendment allowed.

Payment Of Tax



subsection 26(5) Sales Tax Act 2018 –
Furnishing of returns and payment of sales tax
due and payable



Payment of tax by registered manufacturer may be made:

- ➡ **manually** using a check or bank draft and sent by post, courier or P-hailing to the Customs Processing Center
- ➡ by **electronic** means
 - ✓ Via MySST

When The Payment Is Considered Received?



In relation to any check or bank draft sent by post shall be deemed to have been received on the postmark date.



In relation to any cheques or bank drafts sent via courier or P-hailing services, on the date the tracking number of the delivery is recorded and can be checked by RMCD through the system provided by the courier or P-hailing service.



If the date cannot be determined by RMCD, then the date of receipt of payment is based on the date stamp received by the Customs Processing Centre according to the established operating hours.

Payment Of Tax



subsection 26(8) Sales Tax Act 2018 –
Furnishing of returns and payment of sales tax
due and payable



**Imposition
of penalty**

Period of late payment of tax	Rate of Penalty
1 to 30 days from the 1 st day after due date	10%
31 to 60 days from the 1 st day after due date	10% + 15% = 25%
61 to 90 days from the 1 st day after due date	10% + 15% + 15% = 40%
91 days and above from the 1st day after due date	40% (maximum) (10% + 15% + 15%)



JABATAN KASTAM DIRAJA MALAYSIA

**BORANG, PENYATA, CARA PERMOHONAN
DAN KAEDAH BAYARAN DI BAWAH AKTA
CUKAI PELANCONGAN 2017, AKTA CUKAI
JUALAN 2018 DAN AKTA CUKAI
PERKHIDMATAN 2018**

KETETAPAN UMUM BIL: 1/2024

TARIKH KUATKUASA: 01 JANUARI 2024

Please refer to the document for
more information



THANK YOU