



# REPORT & DISPOSAL

## UNDER SALES TAX EXEMPTIONS

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NURZALIZA BINTI RADZALI  
CAWANGAN KEMUDAHAN  
BAHAGIAN CUKAI DALAM NEGERI  
IBU PEJABAT PUTRAJAYA

# REPORTING

Schedule A ,Sales Tax (Persons Exempted from Payment of  
Tax) Order 2018

# Item 5A

- Locally manufactured motors vehicle including motorcycle purchased from a registered manufacturer to be supply to the Federal or State Government Department exempted under Item 5A Schedule A of this order subject to the prescribed conditions.
- The report is prepared by the franchise holder, distributor, or dealer who purchases motor vehicles from a registered manufacturer on a monthly basis.
- A copy of the report must be submitted to the appointed agent for record-keeping purposes.
- The report does not need to be submitted to the controlling station

# Item 5A: REPORTING

Lampiran II

## PENYATA PENGECUALIAN CUKAI JUALAN KE ATAS PEMBELIAN KENDERAAN BERMOTOR UNTUK DIBEKALKAN KEPADA EJEN YANG DILANTIK OLEH JABATAN KERAJAAN PERSEKUTUAN ATAU NEGERI

Nama *Distributor/ Franchise Holder/ Dealer* : .....  
 Nombor Pendaftaran Syarikat (BRN) : .....  
 Alamat Syarikat : .....

Bulan : .....2021

PERKARA		MAKLUMAT KENDERAAN BERMOTOR TERMASUK MOTORSIKAL				MAKLUMAT PEMBELIAN				MAKLUMAT PEMBEKALAN			
Bil.	No Sijil Pengecualian Butiran 5A	Jenama Kenderaan	Model Kenderaan	No. Chasis	No. Enjin	Nama Pembekal (Pengilang Berdaftar)	No. SST	Tarikh Invois	No. Invois	Nama Ejen yang dilantik oleh Jabatan	Nama Jabatan Kerajaan Persekutuan / Negeri	Tarikh kenderaan didaftarkan JPJ	No. Pendaftaran Kenderaan
1.													

Saya memperakui bahawa segala butir-butir maklumat yang dinyatakan adalah betul dan benar.

Tandatangan : .....  
 Nama pegawai yang diberi kuasa : .....  
 No. kad pengenalan : .....  
 Jawatan : .....  
 No. telefon / emel : .....

Cop Syarikat :

## Item 5B

- Locally manufactured motor vehicle under heading 87.02 sold to religious institution, death charitable institution, Village Community Management Council (MPKK), Village Development and Safety Committee (JPKK) or Village Development and Safety Committee (JKKK) in Sabah or Sarawak.
- The report is prepared by the franchise holder, distributor, or dealer who purchases motor vehicles from a registered manufacturer on a monthly basis.
- A copy of the exemption certificate must be submitted to the organization.
- The report does not need to be submitted to the controlling station

# Item 5B: REPORTING

## LAMPIRAN 4

**PENYATA PENGECUALIAN CUKAI JUALAN KE ATAS PEMBELIAN KENDERAAN BERMOTOR UNTUK DIBEKALKAN KEPADA INSTITUSI KEAGAMAAN, BADAN KHAIRAT KEMATIAN, MAJLIS PENGURUSAN KOMUNITI KAMPUNG (MPKK), JAWATANKUASA PEMBANGUNAN DAN KESELAMATAN KAMPUNG (JPKK)/ JAWATANKUASA KEMAJUAN DAN KESELAMATAN KAMPUNG (JKKK) DI SABAH ATAU SARAWAK.**

Nama *Franchise Holder/ Distributor/ Dealer* : .....  
 Nombor Pendaftaran Syarikat (BRN) : .....  
 Alamat Syarikat : .....  
 Bulan / Tahun : .....

PERKARA		MAKLUMAT KENDERAAN BERMOTOR				MAKLUMAT PEMBELIAN				MAKLUMAT PENJUALAN		
Bil.	No Sijil Pengecualian Butiran 5B	Jenama	Model	No. Chasis	No. Enjin	Nama Pengilang Berdaftar	Tarikh Invois	No. Invois	Nilai (RM)	Institusi Keagamaan, Badan Khairat Kematian, MPKK, JPKK, atau JKKK di Sabah atau Sarawak.	Tarikh kenderaan didaftarkan JPJ	No. Pendaftaran Kenderaan
1.												

Saya memperakui bahawa segala butir-butir maklumat yang dinyatakan adalah betul dan benar.

Tandatangan : .....  
 Nama pegawai yang diberi kuasa : .....  
 No. kad pengenalan : .....  
 Jawatan : .....  
 No. telefon / emel : .....

Cop Syarikat :

## Item 5C

- Locally manufactured motor vehicle under heading 87.02 (van and bus) used solely by the approved institution or organization under subsection 44(6) of the Income Tax Act 1967
- The report is prepared by the franchise holder, distributor, or dealer who purchases motor vehicles from a registered manufacturer on a monthly basis.
- A copy of the exemption certificate must be submitted to the organization.
- The report does not need to be submitted to the controlling station

# Item 5C: REPORTING

## LAMPIRAN 4

**PENYATA PENGECEUALIAN CUKAI JUALAN KE ATAS PEMBELIAN KENDERAAN BERMOTOR UNTUK DIBEKALKAN  
KEPADA INSTITUSI ATAU ORGANISASI KEBAJIKAN YANG DILULUSKAN DI BAWAH SUBSEKSYEN 44(6)  
AKTA CUKAI PENDAPATAN 1967**

Nama *Franchise Holder/ Distributor/ Dealer* : .....

Nombor Pendaftaran Syarikat (BRN) : .....

Alamat Syarikat : .....

Bulan / Tahun : .....

PERKARA		MAKLUMAT KENDERAAN BERMOTOR				MAKLUMAT PEMBELIAN				MAKLUMAT PENJUALAN		
Bil.	No Sijil Pengecualian Butiran 5C	Jenama	Model	No. Chasis	No. Enjin	Nama Pengilang Berdaftar	Tarikh Invois	No. Invois	Nilai (RM)	Institusi Atau Organisasi Kebajikan Yang Diluluskan Di Bawah Subseksyen 44(6) Akta Cukai Pendapatan 1967	Tarikh kenderaan didaftarkan JPJ	No. Pendaftaran Kenderaan
1.												

Saya memperakui bahawa segala butir-butir maklumat yang dinyatakan adalah betul dan benar.

Tandatangan : .....

Nama pegawai yang diberi kuasa : .....

No. kad pengenalan : .....

Jawatan : .....

No. telefon / emel : .....

Cop Syarikat :

# PERSONS ENDORSED BY MIDA

Item	Person	Goods exempted
33A	MRO Company endorsed by MIDA	Machinery, equipment and specialized tools to be used for MRO activities
33B	MRO Company endorsed by MIDA	Spare parts, components, materials and specialized consumables goods to be used for MRO activities
55	Any manufacturer in Principal Customs Area endorsed by MIDA	Machinery, equipment and spare parts
63	Any company engaged in a hotel business endorsed by MIDA	Locally manufactured equipment or machinery
64	Any company engaged in a hotel business endorsed by MIDA	Imported equipment or machinery
65	Any haulage operator endorsed by MIDA	Prime mover or container trailer

# Item 33A, 33B, 55, 63, 64 & 65



SALES TAX 2018

**GUIDE ON  
SALES TAX EXEMPTION UNDER  
ITEM 33A, 33B, 55, 63, 64 & 65,  
SCHEDULE A, SALES TAX  
(PERSONS EXEMPTED FROM  
PAYMENT OF TAX)  
ORDER 2018**

Published by:

Royal Malaysian Customs Department  
Internal Tax Division  
Putrajaya

25 April 2024

GUIDE ON SALES TAX EXEMPTION UNDER ITEM  
33A, 33B, 55, 63, 64 & 65, SCHEDULE A, SALES TAX  
(PERSONS EXEMPTED FROM PAYMENT OF TAX)  
ORDER 2018 (English ver.)

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

# **Item 33A, 33B, 55, 63, 64 & 65: LAPORAN CJ(P) JADUAL A-MIDA**

- Approved persons are required to prepare the Laporan CJ(P) Jadual A-MIDA
- The Laporan CJ(P) Jadual A-MIDA shall be filled in completely and sent to the SST Division of the controlling station at any time when purchase or importation of goods with sales tax exemption occurred.
- An approved person may download format of the Laporan CJ(P) Jadual A MIDA via the MySST portal at <https://mysst.customs.gov.my/SSTForms>
- The report must be signed by the authorized officer of the company. If the report contains a lot of pages, signature is only needed on the last page of the report which contains grand total information.
- Company are advisable to keep complete records or accounts to facilitate the preparation of the report and for inspection by sales tax officer at any time.

# Item 33A, 33B, 55, 63, 64 & 65: LAPORAN CJ(P) JADUAL A-MIDA

LAPORAN PEMBELIAN/ PENGIMPORAN BARANG-BARANG DIKECUALIKAN CUKAI YANG DIPEROLEHI DI BAWAH BUTIRAN  
33A, 33B, 55, 63, 64 & 65 JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian & Tarikh Sijil :			
No. Ruj. Surat Pengesahan MIDA dan Tarikh Surat :			

Bil.	Perihal Barang Jenama/ No. Siri/ No. Model	Kod Tarif Barang	Kuantiti Diluluskan (a)	Tarikh & No. Invois	Tarikh & No. Borang K1	Nama Pembekal	Kuantiti Dibeli/ Diimport (b)	Harga CIFC (RM)	Baki Kuantiti (a) - (b)	Catatan
JUMLAH										

A complete record of the CDN Declaration for station equipment importation

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Disediakan Oleh :

Tandatangan : .....  
 Nama penuh : .....  
 Jawatan : .....  
 Cop Syarikat : .....

Disahkan oleh Pegawai Syarikat Yang Diberi Kuasa:

Tandatangan : .....  
 Nama penuh : .....  
 Jawatan : .....  
 Cop Syarikat : .....

A complete report is to be submitted to the CDN Division of the controlling station **each time the purchase or importation of exempted goods takes place**

# Item 57

All goods locally manufactured or manufactured by any licensed manufacturing warehouse under section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone established under the Free Zones Act 1990 for export or transport to any Designated Area or Special Area



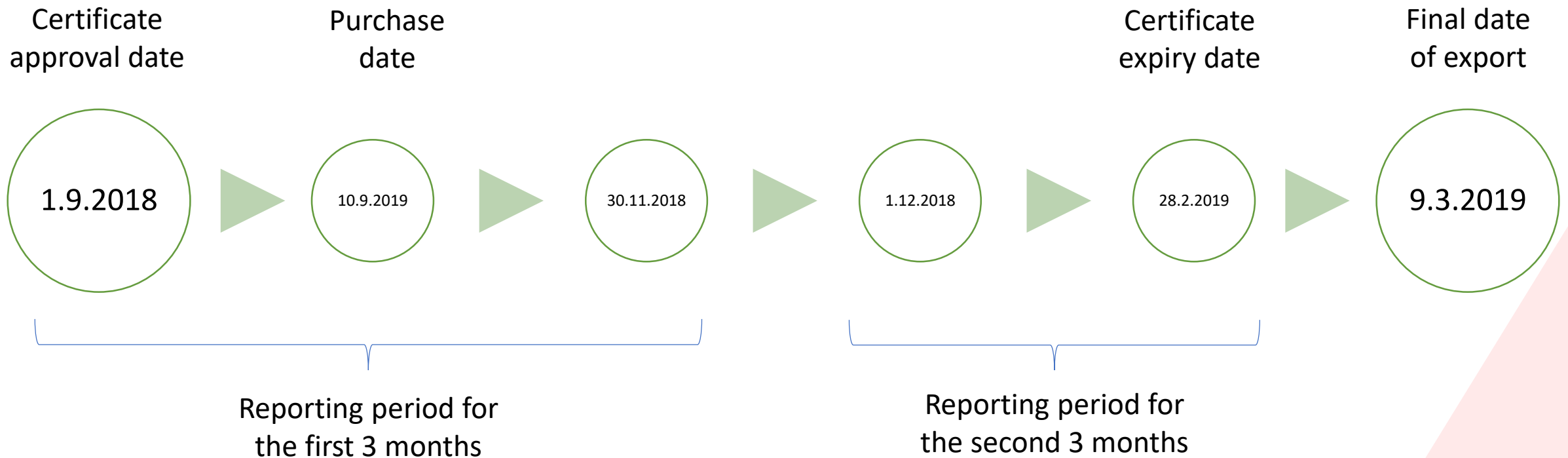
# Item 57 - REPORTING

- Approved person under Item 57 is required to furnish a report i.e. **Laporan CJ (P) Jadual A-57**.
- The report shall be filled in completely and sent to the SST Division of the customs controlling station together with Customs Form No.2 (K2) once the exportation of the goods is completed for the purpose of balancing the purchases and exports information.
- The report and Form K2 must be submitted on every three (3) months from the date of exemption certificate and not later than the last day of the following month after every three (3) months.
- Company/ approved person are advisable to keep complete records or accounts to facilitate the preparation of the report and for inspection by sales tax officer at any time.

# Item 57 - REPORTING

PERIOD	WHEN TO SUBMIT REPORT
First 3 months	No later than the end of the following month after the end of the first three (3) months.
Second 3 months	No later than the end of the following month after the end of the second three (3) months.
Other periods	If the export is completed before the expiry of the certificate validity period, the statement must be submitted no later than the end of the following month after the final export date.

# TIMELINE FOR ITEM 57 REPORTING



*\*Reminder – 14 days before the reporting submission deadline*

# Item 57: LAPORAN CJ(P) JADUAL A-57

**LAPORAN PEMBELIAN DAN PENGEKSPORTAN BARANG-BARANG YANG DIBERI PENGECUALIAN CUKAI DI BAWAH BUTIRAN 57, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nam a Syarikat :		Alamat Syarikat :	
No. Sijil Pengecualian :			
Tarikh Sijil :		Sijil sah sehingga :	

[illegible]

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan \_\_\_\_\_

# REPORTING

Schedule B, Sales Tax (Persons Exempted from Payment of Tax) Order 2018

# Schedule B - Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

1

Any manufacturer who manufacture controlled articles (goods) under the Control of Supplies Act 1961 and subject to price control

2

Any manufacturer who manufacture pharmaceutical products falling under Chapter 30 of the prevailing Customs Duties Order

3

All goods excluding petroleum solely for use in the manufacture of milk products falling under specific headings or subheadings

4

Any manufacturer who manufacture exempted goods for export

# Reports Under Schedule B Exemption

- Shall be prepared for every three (3) months from the certificate date
- Do not need to be sent but must be kept by the company
- Must submit the report at any time to the sales tax/ audit officer
- when requested for review/ audit purposes.
- Format of the reports can be downloaded through the MySST system

Type of Report	Item
Laporan CJ(P) Jadual B-01	1, 2, 3 & 4
Laporan CJ(P) Jadual B-02	4

# Item 1, 2, 3 & 4 - REPORTING

**LAPORAN CJ(P) JADUAL B-01**

**LAPORAN PEMBELIAN/ PENGIMPORAN/PENGANGKUTAN DAN PENGGUNAAN BARANG-BARANG YANG DIBERI PENGECUALIAN CUK BAWAH JADUAL B, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian :			
Tempoh Sah Laku Sijil :	Dari ..... hingga .....		

[illegible]

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....  
 Nama penuh : .....

# Item 4 - REPORTING

LAPORAN CJ(P) JADUAL B-02

**LAPORAN PENJUALAN/ PENGEKSORTAN BARANG SIAP YANG DIKILANGKAN OLEH PENGILANG YANG MENGGUNAKAN  
PENGEKUALIAN DI BAWAH BUTIRAN 4, JADUAL B, PERINTAH CUKAI JUALAN (ORANG YANG DIKEKUALIKAN DARIPADA  
PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
No. Sijil Pengecualian :			
Tempoh Sah Laku Sijil :	Dari ..... hingga .....		

[illegible]

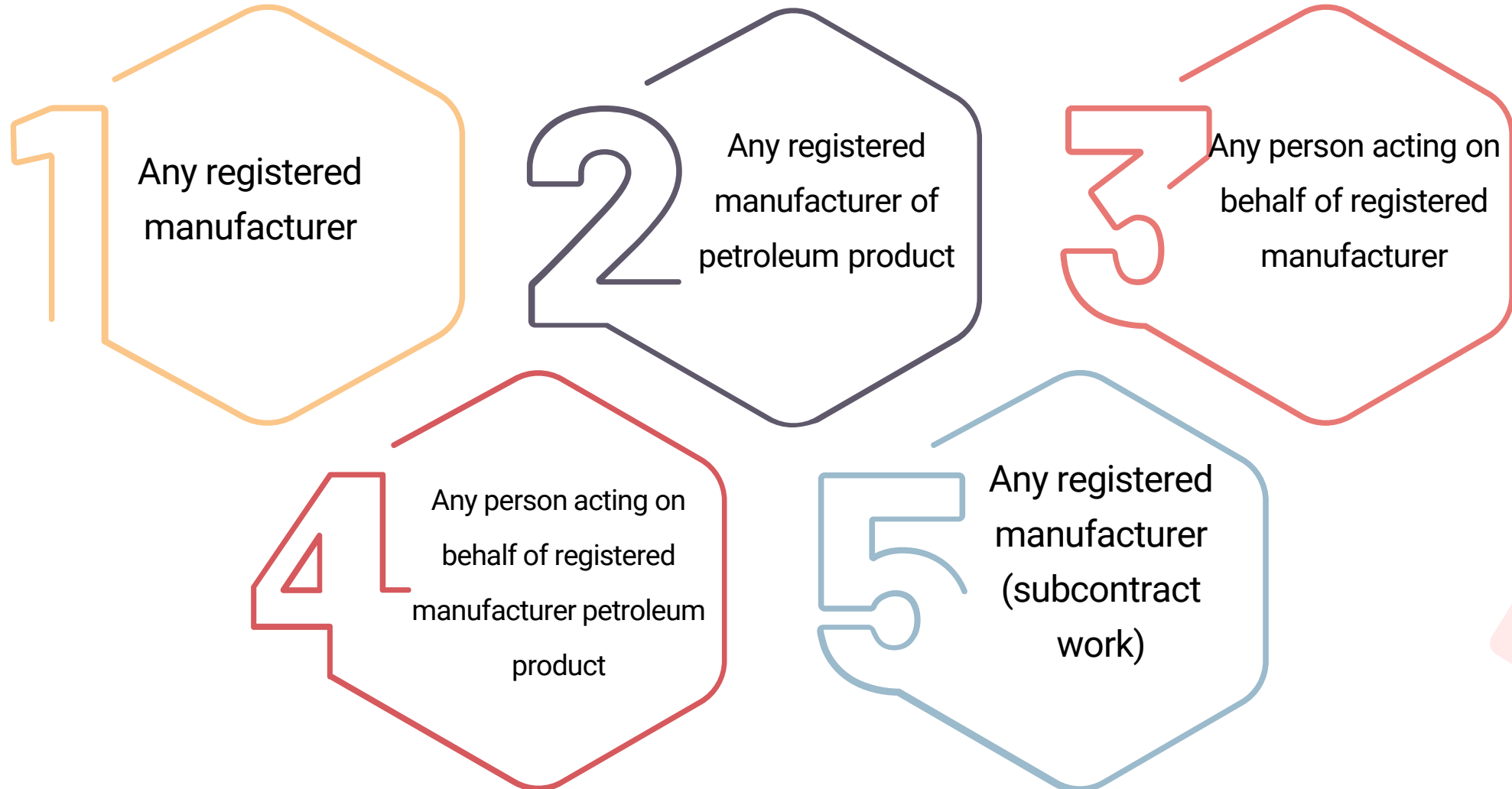
\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....  
 penuh : .....  
 Jawatan : .....  
 Cop Syarikat : .....

# REPORTING

Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018

# Schedule C: Sales Tax (Persons Exempted From Payment Of Tax) Order 2018



# Reports Under Schedule C Exemption

- Reports shall be prepared for every three (3) months from the certificate date
- Do not need to be sent but should be kept by the company
- Must submit the report at any time to the sales tax/ audit officer when requested for review/ audit purposes.
- Format of the reports can be downloaded through the MySST system.

Type of Report	Item	Who shall prepare?
Laporan CJ(P) Jadual C-01	1, 2, 3 and 4	Registered manufacturer (RM)
Laporan CJ(P) Jadual C-02	3 and 4	Person acting on behalf of RM
Laporan CJ(P) Jadual C-03	5	RM who send their goods to be completed by a subcontractor

# Item 1, 2, 3 & 4 – REPORTING BY REGISTERED MANUFACTURER

**LAPORAN CJ(P) JADUAL C-01**

**LAPORAN PENGIMPORAN, PEMBELIAN, PENGANGKUTAN DAN PENGGUNAAN BARANG-BARANG YANG DIBERI PENGECEUALIAN CUKAI OLEH  
PENGILANG BERDAFTAR DI BAWAH BUTIRAN 1, 2, 3 & 4 JADUAL C,  
PERINTAH CUKAI JUALAN (ORANG YANG DIKECEUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Name Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian :			
Tarikh Sijil :			

[illegible]

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....

penyuh : .....

Jawatan : .....

Cop Syarikat : .....

# Item 3 & 4 – REPORTING BY TRADER

**LAPORAN CJ(P) JADUAL C-02**

**LAPORAN PENGIMPORAN, PEMBELIAN, PENGANGKUTAN DAN PENYERAHAN BARANG-BARANG YANG DIBERI PENGECUALIAN CUKAI  
KEPADA PENGILANG BERDAFTAR DI BAWAH BUTIRAN 3 & 4, JADUAL C,  
PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian :			
Tarikh Sijil :			

[illegible]

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....  
 Nama penuh : .....  
 Jawatan : .....

# Item 5 – REPORTING FOR SUBCONTRACT WORK

**LAPORAN CJ(P) JADUAL C-03**

**LAPORAN PENGHANTARAN DAN PENGAMBILAN SEMULA BARANG SEPARA SIAP/ BARANG SIAP DARIPADA SUBKONTRAKTOR DI BAWAH BUTIRAN 5, JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
No. Sijil Pengecualian :		Nama Subkontraktor :	
Tarikh Sijil :		No. Daftar CJ Subkontraktor :	

Bil.	Penghantaran Kepada Subkontraktor					Anggaran Nisbah Barang Dihantar : Barang Diambil Semula	Pengambilan Semula Daripada Subkontraktor				
	Kod Tarif Barang	Perihal Barang	Tarikh & No. Delivery Order (DO)	Kuantiti	Nilai		Kod Tarif Barang	Perihal Barang	No. Invois	Kuantiti	Nilai
					(RM)						(RM)
JUMLAH											

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....  
 Nama penuh : .....  
 Jawatan : .....  
 Cop Swarikat : .....

# **RECOVERY OF SALES TAX**

# **BREACH OF SALES TAX EXEMPTION CONDITIONS AND PAYMENT OF SALES TAX OR ANY AMOUNT AS TAX OR ANY MONEY PAYABLE UNDER THE SALE TAX ACT 2018**

## **Section 38(1)(a) of Sales Tax Act 2018**

- The Director General shall demand from a person to pay the sales tax, surcharge, penalty, fee or other money payable that has not been paid by the person.
- The use of Borang SST-ADM :
  - Payment of sales tax for breach of exemption conditions under section 35(5) of STA 2018
  - Payment of sales tax for disposal of goods purchased with exemption
  - Any other payment payable other than tax or any other amount as tax or any other money payable under STA 2018.
- Borang SST-ADM and its attachment shall be completed and signed in 2 copies.
- Company must submit Borang SST-ADM and Lampiran 1 to the SST Division of controlling station for form registration, revision and payment code determination.

# BORANG SST-ADM

Report any breach of exemption conditions

Γ SST-ADM

No. Rujukan Borang SST-ADM :  
(Diisi dalam 2 salinan)



## JABATAN KASTAM DIRAJA MALAYSIA

PENGIKRARAN CUKAI ATAU APA-APA AMAUN SEBAGAI CUKAI  
ATAU APA-APA WANG YANG DIKEHENDAKI DIBAYAR DI BAWAH  
AKTA CUKAI JUALAN 2018 / AKTA CUKAI PERKHIDMATAN 2018

### Nota Penting

- 1) Ruangan yang bertanda \* adalah wajib diisi.
- 2) Sila tandakan "X" pada kotak yang berkaitan.
- 3) Kod hasil bagi setiap pengikraran Borang SST-ADM perlu diberikan oleh pegawai Bahagian Cukai Dalam Negeri (CDN) Zon/ Negeri.

### BAHAGIAN A : MAKLUMAT PEMOHON

1) Nama Syarikat/ Firma/ Individu : \*

2) No. Pendaftaran Perniagaan (BRN)/  
No. Pendaftaran Firma@Profesional/  
No. Kad Pengenalan\* :

3) Alamat : \*

Bandar

Poskod

Negeri

4) No. Pendaftaran Cukai Jualan/  
Cukai Perkhidmatan (Jika berkaitan) :

# DECLARATION FORM FOR BREACH OF EXEMPTION CONDITIONS (LAMPIRAN 1)

## Lampiran 1

**BORANG PENGIKRARAN PELANGGARAN SYARAT PENGECUALIAN DI BAWAH  
PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat	
No. Sijil Pengecualian	
Jadual Pengecualian	<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C     * <i>tandakan X mana yang berkenaan</i>
Butiran Pengecualian	

No.	Kod Tarif Barang	Perihal Barang	Jenis Pelanggaran Syarat Contoh: ▪ Tidak digunakan dalam pengilangan ▪ Barang tidak dieksport dalam tempoh yang ditetapkan	Kuantiti	Nilai (RM)	Nilai Cukai (RM)
JUMLAH						

\* Saya akui butir-butir maklumat yang dinyatakan dalam borang adalah betul dan benar.

Tandatangan : .....  
 Nama Penuh : .....  
 No. Kad Pengesalan : .....

# STATEMENT ON DISPOSAL OF TAXABLE GOODS (LAMPIRAN 2)

## Lampiran 2

**PENYATA PELUPUSAN BARANG-BARANG BERCUKAI YANG DIPEROLEHI DI BAWAH PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

**Nama Syarikat** :  
**No. Sijil** :  
**Jadual** :  
**Butiran** :

**Alamat Syarikat :**

Bil.	Barang-barang yang diberikan pengecualian		Kaedah Pelupusan (penjualan/ pemusnahan)	Keterangan barang yang dilupuskan melalui jualan (bahan mentah asal/ bahan mentah rosak, sisa, skrap, dll)	Kuantiti	Nilai (RM)	Nilai cukai yang terlibat (RM)	
	Kod Tarif Barang	Perihal Barang					Penjualan	Pemusnahan
JUMLAH								

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....  
 Nama Penuh : .....  
 No. Kad Pengenalan : .....  
 Jawatan : .....  
 Cop Syarikat : .....

# VOLUNTARY DISCLOSURE

- Under Section 28 of the Sales Tax Act 2018 and Section 28 of the Service Tax Act 2018, the Director General has the right to recover any amount that has been imposed and collected as tax or other monies payable. Therefore, any amount that has been imposed and collected must be paid using **BORANG SST-ADM 2**.
- In addition, any company or individual who is **late in registering** as a registered manufacturer under the Sales Tax Act 2018 or a registered person under the Service Tax Act 2018 is required to declare and pay sales tax or service tax that has become due and payable under Section 26(1) of the Sales Tax Act 2018 or Section 26(1) of the Service Tax Act 2018, during the period when the company or individual was not yet registered, using FORM SST-ADM 2.

# **VOLUNTARY DISCLOSURE**

The payment method is as follows:

1. Make a declaration using BORANG SST-ADM 2.
2. This declaration is subject only to the matters stated in FORM SST-ADM 2.
3. Submit the FORM SST-ADM 2 declaration together with payment made payable to the “Director General of Customs” via cheque/bank draft, and paid only to the designated Responsibility Centre (PTJ).
4. However, any payment made will not prevent the Royal Malaysian Customs Department from taking any legal action in the event of tax evasion or the provision of incorrect information.

# VOLUNTARY DISCLOSURE

The responsibilities of the payer are:

1. Ensure the form is fully completed and signed in two (2) copies.
2. Submit the form to the Registration Unit/Branch, Internal Tax Division (CDN), at any controlling station for registration.
3. Submit the registered form to the Cashier counter at the *Pusat Tanngungjawab* (PTJ) for payment.
4. Ensure that the official payment receipt (AM115) is received after payment is made to the Cashier.

# BORANG SST-ADM 2

PAYMENT OF ANY AMOUNT AS  
SALES TAX OR SERVICE TAX BY  
VOLUNTARY DECLARATION

SST-ADM 2

No. Rujukan Borang SST-ADM 2 :  
(Diisi dalam 2 salinan)



JABATAN KASTAM DIRAJA MALAYSIA

PENGIKRARAN SUKARELA DI BAWAH AKTA CUKAI JUALAN 2018/  
AKTA CUKAI PERKHIDMATAN 2018

Nota Penting

- 1) Ruangan yang bertanda \* adalah wajib diisi.
- 2) Sila tandakan "X" pada kotak yang berkaitan.
- 3) Kod hasil bagi setiap pengikraran Borang SST-ADM 2 perlu diberikan oleh pegawai Bahagian Cukai Dalam Negeri (CDN) Zon/ Negeri.

BAHAGIAN A : MAKLUMAT PEMOHON

1) Nama Syarikat/ Firma/ Individu : \*

2) No. Pendaftaran Perniagaan (BRN)/  
No. Pendaftaran Firma@Profesional/  
No. Kad Pengenalan\* :

3) Alamat : \*

Bandar

Poskod  Negeri

4) No. Pendaftaran Cukai Jualan/  
Cukai Perkhidmatan (Jika berkaitan) :

5) No. Telefon : \*

6) Alamat Emel : \*

BAHAGIAN B: KETERANGAN PENGIKRARAN SUKARELA

Saya dengan ini membuat pengikraran sukarela untuk membayar cukai jualan/ cukai perkhidmatan # kepada Jabatan Kastam Diraja Malaysia kerana ;

7) Alasan : \*

☐

Bertanggungjawab untuk berdaftar, mengenakan dan telah mengutip cukai/ bertanggungjawab untuk berdaftar dan tidak mengenakan cukai #

☐

Telah tersilap mengenakan dan mengutip cukai bagi barang yang tidak tertakluk

# **FIRE, NATURAL DISASTER, THEFT AND LOSS**

- Company shall report any fire, natural disaster, theft and loss involving raw materials, components, packing materials, finished goods, machinery, equipment or spare part purchased with exemption not later than fourteen (14) days from the date occurrence.
- Report shall contain the information of goods, quantities and sales tax involved and reports from the fire department and the Police department.
- Report to be submitted to the SST Division of controlling Zone / Station.
- BOD will be issued by the SST Division of controlling station.
- Company shall apply for Remission upon payment of BOD.



**DISPOSAL**

# DISPOSAL

## Para 5 Sales Tax (Persons Exempted From Payment of Tax ) Order 2018

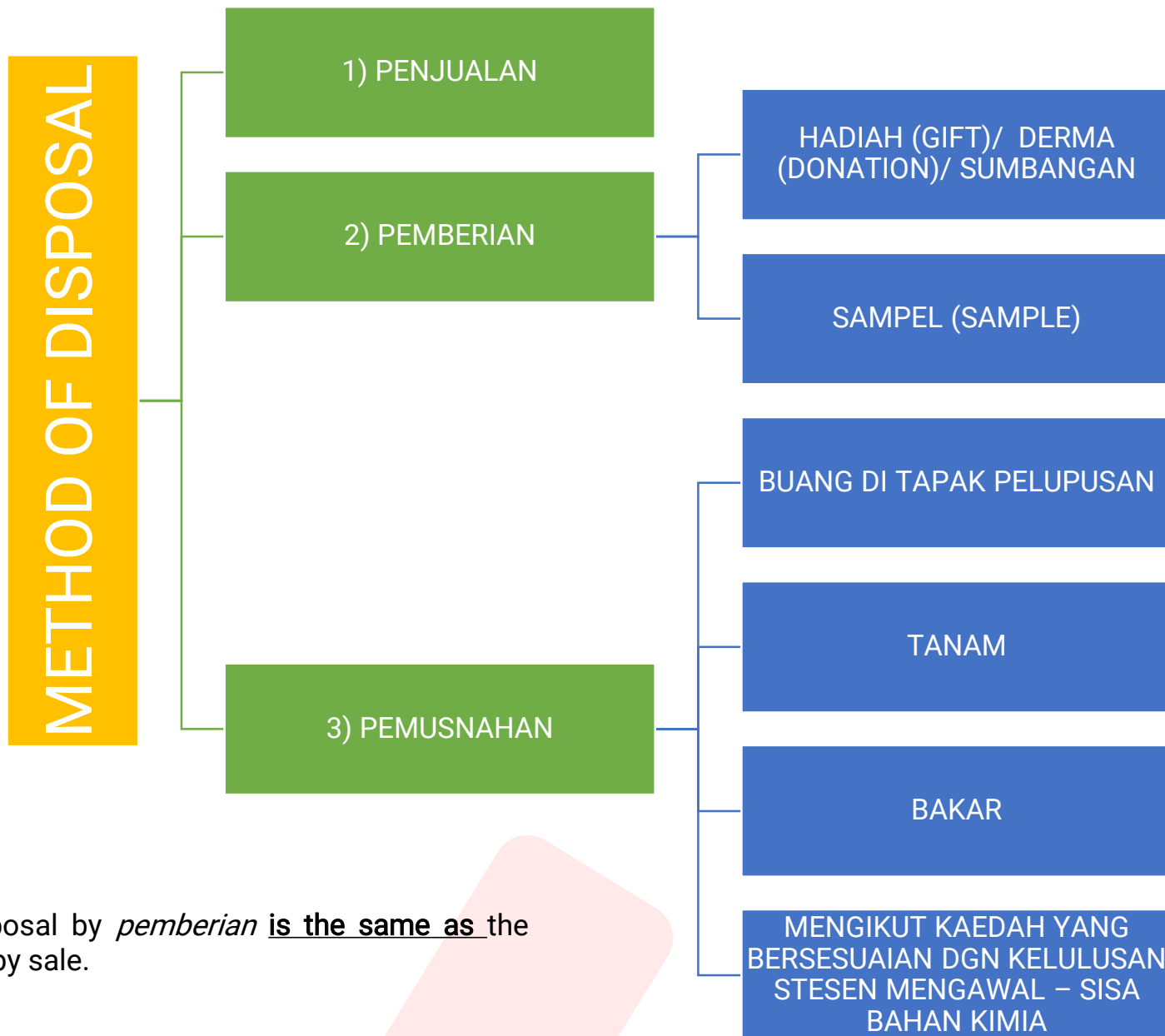
any goods given exemption shall not be disposed of, sold, transferred locally or not accounted for, on the condition that the payment of the tax has been made

**DISPOSAL** A process to remove assets from possession, control, storage and records according to established methods.



Disposal of any goods imported/ purchased / transported with sales tax exemption must get **approval** from RMCD

Declaration of disposal and payment of sales tax by using **Borang SST-ADM**



The procedure for disposal by *pemberian* **is the same as** the procedure for disposal by sale.

Damaged, poor of quality or no economic of value

Expired/ obsolete or unsold

The Condition of  
The Goods That  
Can Be Disposed Of

Not meet specification – however goods still have value & can be used by other parties in its original form (rejected)

Other reason – no demand or not fulfill the terms of the contract agreement



**Disposal of goods  
by way of Sales /  
*Pemberian***

# Summary of disposal of goods by way of Sales /Pemberian

Bil.	Barang	Kaedah Pelupusan Penjualan/ Pemberian				Borang yang Terlibat
		Kelulusan JKDM	Kod Tarif	Amaun Cukai Yang Dibayar		
				Penjualan	Pemberian	
1.	Barang Siap Bercukai Jualan	X	Barang siap	Cukai Berdasarkan Nilai urusniaga	Cukai Berdasarkan Nilai Pasaran Semasa	SST-02
2.	Barang Siap Tidak Bercukai Jualan	√	Bahan mentah, komponen, bahan pembungkus dan bahan pembungkusan	Amaun cukai yang telah diberi pengecualian semasa pengimportan / pembelian bahan mentah, komponen, bahan pembungkus dan bahan pembungkusan		SST-ADM
3.	Bahan mentah/ komponen atau bahan pembungkus/ pembungkusan	√	Bahan mentah, komponen, bahan pembungkus dan bahan pembungkusan	Amaun cukai yang telah diberi pengecualian semasa pengimportan / pembelian bahan mentah, komponen, bahan pembungkus dan bahan pembungkusan		SST-ADM
4.	Scrap, sisa dan hampas	√	Scrap, sisa dan hampas	Kod tarif, kadar cukai dan nilai urusniaga.	Kod tarif, kadar cukai dan nilai pasaran semasa	SST-ADM

# Summary of disposal of goods by way of Sales /Pemberian

Bil.	Barang	Kaedah Pelupusan Penjualan/ Pemberian				Borang yang Terlibat
		Kelulusan JKDM	Kod Tarif	Amaun Cukai Yang Dibayar		
				Penjualan	Pemberian	
5.	Apa-apa barang bercukai dibawah pengecualian cukai jualan Jadual A, PCJ(P) 2018 (tertakluk kepada syarat butiran), AMES Pengilang, AMES Pedagang atau subseksyen 35(3)(a) ACJ 2018.	√	Asal	Amaun cukai yang telah diberi pengecualian semasa pengimportan / pembelian		SST-ADM / AMES-02
		√	Menjadi Barang Siap Bercukai	Cukai berdasarkan nilai urusniaga	Cukai berdasarkan nilai pasaran semasa	SST-02
		√	Menjadi Barang Siap Tidak Bercukai	Amaun cukai yang telah diberi pengecualian semasa pengimportan / pembelian		SST-ADM / AMES-02
6.	Apa-apa barang bercukai yang dibeli dengan kemudahan pemotongan cukai jualan di bawah seksyen 41A ACJ 2018	√	Bahan mentah, komponen, bahan pembungkus dan bahan pembungkusan	Keseluruhan atau mana-mana bahagian daripada amaun cukai jualan yang telah dipotong		SST-ADM



# **Disposal of goods by way of *Pemusnahan***

# Disposal of goods by way of Pemusnahan

- The Ministry of Finance has given blanket approval for exemption from paying sales tax on goods that are destroyed under the supervision of JKDM and need to comply with all the conditions and disposal procedures set by JKDM.
- The goods are as follows:
  - Imported & Locally Finished Goods that have been not yet taxed either stored in or stored in places other than warehouses/ premises licensed under Section 65 of the Customs Act 1967 and Section 20, 24 and 25 of the Excise Act 1976;
  - Raw materials/components and packaging materials obtained by exemptions that are not used in manufacturing;
  - Manufacturing aids and cleanroom equipment; and
  - Waste and scrap of raw materials obtained by exemptions.



**Who responsible  
for processing  
disposal  
applications?**

If the goods to be disposed of is imported or purchased from a registered manufacturer using exemption from import duty and/or sales tax, then the disposal application must be submitted to the responsible department as follows:

No.	EXEMPTION		Bahagian Bertanggungjawab
	Import Duty	Sales Tax	
1	Subseksyen 14(2) AK 1967	Subseksyen 35(3)(a)(b) ACJ 2018	Perkastaman
2	Subseksyen 14(2) AK 1967	Subseksyen 61A ACJ 2018/ PCJ(P) 2018	Perkastaman
3	PDK(P) 2017	Subseksyen 61A ACJ 2018/ PCJ(P) 2018	CDN
4	PDK(P) 2017	Subseksyen 35(3)(a)(b) ACJ 2018	CDN
5	-	Subseksyen 35(3)(a)(b) ACJ 2018/ Subseksyen 61A ACJ 2018/ PCJ(P) 2018	CDN
6	Subseksyen 14(2) AK 1967/ PDK(P) 2017	-	Perkastaman

AK 1967 – Akta Kastam 1967

ACJ 2018 – Akta Cukai Jualan 2018

PDK(P) 2017 – Perintah Cuti Kastam (Pengecualian) 2017

PCJ(P) 2018 – Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018

For the disposal of goods that use exemption from excise duty and/or sales tax, the application for disposal must be submitted to the responsible department as follows:

Bil.	Pengecualian		Bahagian
	Duti Eksais	Cukai Jualan	
1	Seksyen 11, Akta Eksais 1976	Seksyen 35, ACJ 2018	Cawangan Eksais, Bahagian Perkestaman
2	Seksyen 11, Akta Eksais 1976	-	Cawangan Eksais, Bahagian Perkestaman
3	-	Seksyen 35, ACJ 2018	CDN



# **Application Procedure for Disposal of Goods**

# APPLICATION PROCEDURE

Applicant must submit application together with the following supporting documents to JKDM (Bahagian Cukai Dalam Negeri / Bahagian Perkastaman), at the controlling station where the applicant's premises operate either by hand or email:

Company's official letter of application;

Application Form for Disposal of goods by way of Sale/ *Pemberian* such as in Appendix 1 (if relevant)

Application Form for Disposal of goods by way of *Pemusnahan* as in Appendix 2 (if relevant)

Relevant documents (if necessary) as below:

- Price offers from potential buyers;
- Company's Quality Control (QC) Report to confirm the quality of goods;
- A copy of the buyer company's scrap or scrap metal trading license (for disposal by sale on based metal goods);
- Approval letter from other relevant government agencies must be obtained first (in case of disposal of goods are subject to agency regulations or controls concerning); or
- Relevant supporting documents for disposal of goods by way of *pemberian* such as gifts/ *sumbangan*, donations or samples.

# APPLICATION PROCEDURE

- The controlling station will issue a decision letter of the disposal application
- Blanket approval is given for a period of up to one (1) year on the disposal of non-taxable scrap, waste and dregs
- For the disposal of taxable goods, blanket approval for a period of 30 days can be considered by the Head of Division/Branch at the controlling station if the goods to be disposed of are in large quantities; or the frequent disposal process is high.
- The disposal must be made within the period specified in the approval letter.

# **APPLICATION PROCEDURE - *PEMUSNAHAN***

- Must be done under the supervision of the sales tax officer at the controlling station (if necessary, depends on approval with/ without witness by sales tax officer)
- The company must issue a 'sijil pemusnahan' every time the disposal process is carried out.
- Disposal process that does not require the witnessing from a sales tax officer, 'sijil pemusnahan' must be submitted to the controlling station one (1) month from the date the disposal. It is completed by the company with the supporting documents as follows:
  - Pictures of disposal process;
  - Receipt of payment for disposal process at the disposal site;
  - Declaration of acceptance for disposal of scheduled waste/ solid waste (if applicable);
  - Other related documents.

# SIJIL PEMUSNAHAN

Lampiran 8

## SIJIL PEMUSNAHAN BARANG SIAP/ BAHAN MENTAH/ KOMPONEN/ BAHAN PEMBUNGKUS/ BAHAN PEMBUNGKUSAN/ SCRAP/ SISA DAN HAMPAS/ APA-APA BARANG BERCUKAI DENGAN PENYAKSIAN PEGAWAI CUKAI JUALAN

1. Nama dan Alamat Syarikat/ Kilang : .....

2. No. Rujukan Sijil Pengecualian : .....

3. No. Rujukan Kelulusan Pelupusan : .....

4. Bahan Mentah/ Komponen / Sisa / Barang Siap dan Lain-lain Barang:

4.1 Diskripsi Barang : .....

4.2 Kuantiti : .....

4.3 Anggaran Nilai : .....

4.4 Anggran Duti : .....

5. Tempat Pemusnahan : .....

6. Cara Pemusnahan : .....

7. Perakuan Pemusnahan

"Saya ..... (nama) ..... (pangkat)  
mengaku bahawa saya telah selesai menyelia pemusnahan barang-barang di  
butiran (4) di atas pada ..... (tarikh) dari ..... hingga .....  
(masa)".

Tarikh: .....  
(Tandatangan / Cop Syarikat)

8. Disaksikan oleh

8.1 Tandatangan :  
Nama Pegawai Syarikat :

Cop :

8.2 Tandatangan :  
Nama Pegawai Cukai Jualan :

Lampiran 9

## SIJIL PEMUSNAHAN BARANG SIAP/ BAHAN MENTAH/ KOMPONEN/ BAHAN PEMBUNGKUS/ BAHAN PEMBUNGKUSAN/ SCRAP/ SISA DAN HAMPAS/ APA-APA BARANG BERCUKAI

1. Nama dan Alamat Syarikat/ Kilang : .....

2. No. Rujukan Sijil Pengecualian : .....

3. No. Rujukan Kelulusan Pelupusan : .....

4. Bahan Mentah/ Komponen / Sisa / Barang Siap dan Lain-lain Barang:

4.1 Diskripsi Barang : .....

4.2 Kuantiti : .....

4.3 Anggaran Nilai : .....

4.4 Anggran Duti : .....

5. Tempat Pemusnahan : .....

6. Cara Pemusnahan : .....

7. Perakuan Pemusnahan

"Saya ..... (nama) ..... (pangkat)  
mengaku bahawa saya telah selesai menyelia pemusnahan barang-barang di  
butiran (4) di atas pada ..... (tarikh) dari ..... hingga .....  
(masa)".

Tarikh: .....  
(Tandatangan / Cop Syarikat)

***Nota: Sijil ini hendaklah disediakan dan dikemukakan kepada JKDM satu (1) bulan dari tarikh pelupusan tersebut selesai dibuat.***

# REPORTING

- The company must prepare a disposal report for every four (4) months
- Do not need to be sent but should be kept by the company
- Must submit the report at any time to the sales tax/ audit officer when requested for review/ audit purposes.

Lampiran 10

**LAPORAN PELUPUSAN SECARA PENJUALAN/ PEMBERIAN ATAU PEMUSNAHAN BARANG-BARANG YANG DIBERI PENGECUALIAN CUKAI JUALAN DI BAWAH PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018, SKIM PENGEKSORT UTAMA DILULUSKAN (AMES), KEMUDAHAN PEMOTONGAN CUKAI JUALAN DAN SUBSEKSYEN 35(3) AKTA CUKAI JUALAN 2018**

Nama Syarikat : \_\_\_\_\_ Alamat Syarikat : \_\_\_\_\_

No. Sijil : \_\_\_\_\_

Jadual : \_\_\_\_\_

Butiran : \_\_\_\_\_

Tempoh : Januari – Mac/ April – Jun/ Julai – September/ Oktober – Disember ..... (potong yang tidak berkenaan)

Bil.	Barang-barang yang diberikan pengecualian		Kaedah Pelupusan Secara Penjualan/ Pemberian atau Pemusnahan	Keterangan barang yang dilupuskan secara jualan/ pemberian atau dimusnahkan (Barang siap, bahan mentah, komponen, bahan pembungkus/ pembungkusan, scrap, sisa dan hampas, apa-apa barang bercukai, dll)			Kuantiti	Nilai (RM)	Kadar Cukai (%)	Cukai Kena Dibayar (RM)
	Kod Tarif Barang	Diskripsi Barang		*Kategori barang	Kod Tarif Barang	Diskripsi Barang				
JUMLAH										

Saya akui maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : \_\_\_\_\_

Nama penuh : \_\_\_\_\_

No. Kad Pengenalan: \_\_\_\_\_

Jawatan : \_\_\_\_\_

Cop Syarikat : \_\_\_\_\_

Nota: \*Kategori barang adalah sama ada barang siap, bahan mentah, komponen, bahan pembungkus, bahan pembungkusan, scrap, sisa dan hampas, apa-apa barang bercukai dibawah pengecualian cukai jualan Jadual A, PCJ(P) 2018, AMES Pedagang, Kemudahan Pemotongan Cukai Jualan atau subseksyen 35(3) ACJ 2018, dll



**THANK YOU**