



TRANSITIONAL ON SALES TAX RATE REVISED

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

07 - Treatment on Sales Tax

- Designated Area
- Special Area

01 - Scope & Imposition of Sales Tax

- Local manufacturing goods
- Imported goods

02 – Category of goods

- Taxable goods
- Exempted goods

03 – Registration

- Liable to be registered

04 – Transitional Treatment On Sales Tax

05 – Exemption & Facilities During Transitional Period

06 –Sales Tax Return

Submission of SST-02 return
Penalty





01

SCOPE AND IMPOSITION OF SALES TAX

SCOPE AND IMPOSITION OF SALES TAX



Section 8(1) Sales Tax Act 2018

Sales tax should be charged and levied on **all taxable goods**

1

Manufactured in Malaysia by
**a registered manufacturer
(RM)** and sold, used or
disposed by him



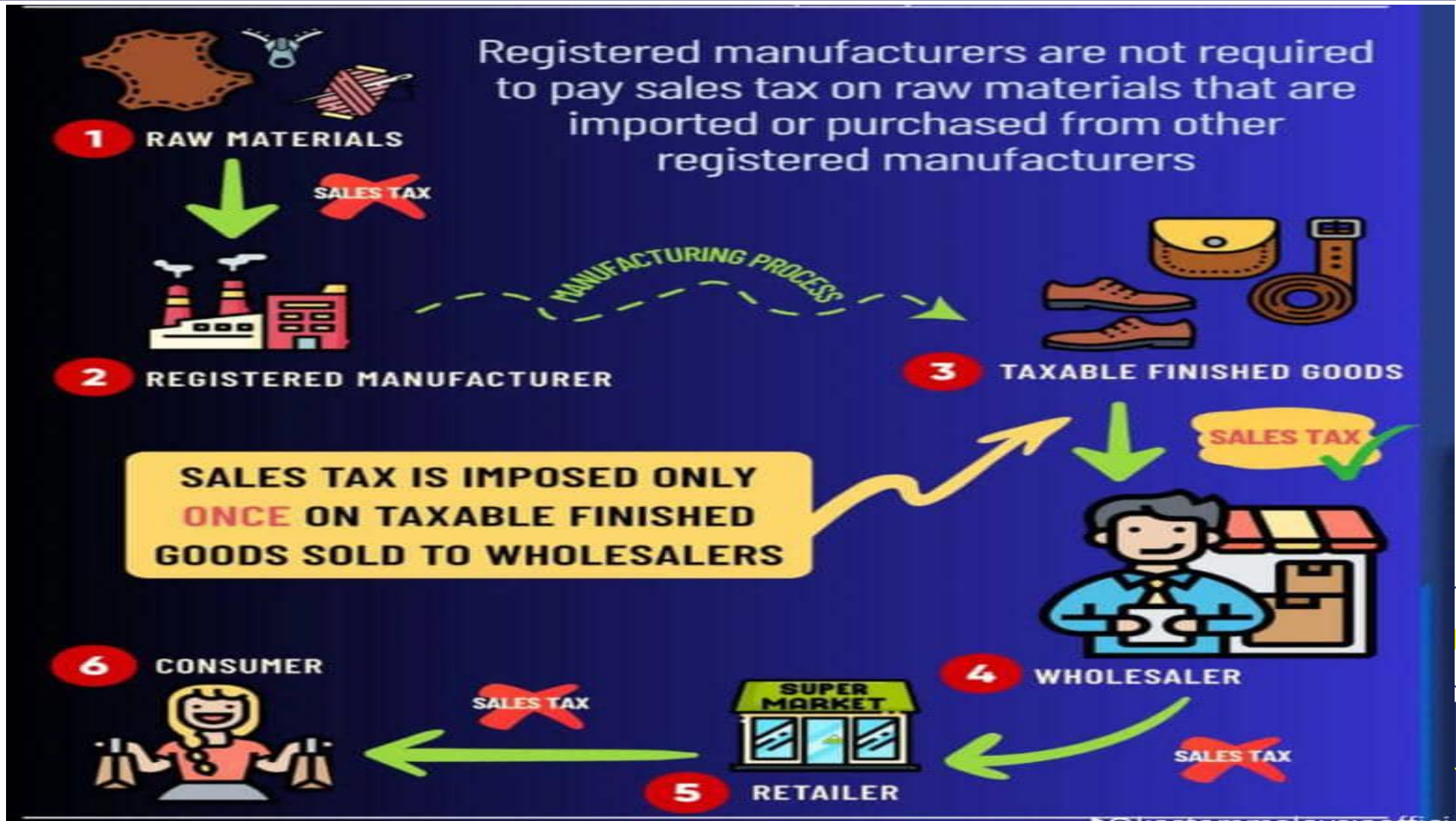
2

Imported into Malaysia by
any person



IMPORT

Sales Tax Imposition at the Manufacturing Level



IMPOSITION OF SALE TAX AT IMPORTATION STAGE



1

Importation of taxable goods



2

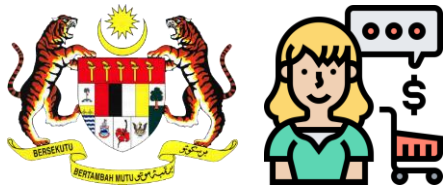
Customs clearance

ST

Sales tax is charged at the import stage

4

Consumer



Element of sales tax has been included in the consumer price

3

Importer





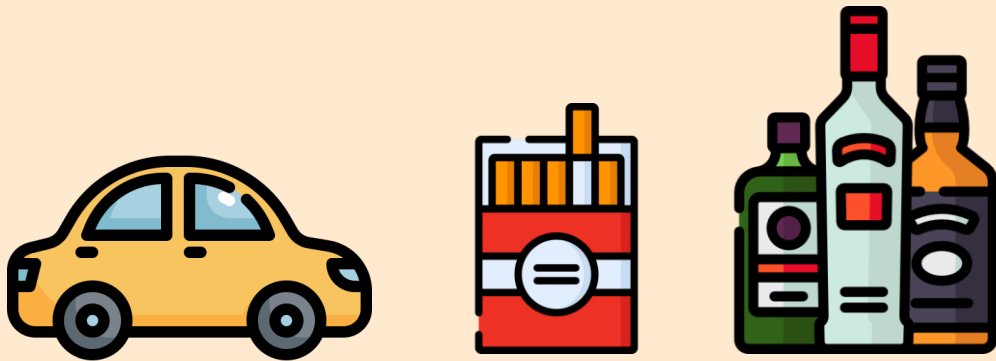
02

CATEGORY OF GOODS IN SALES TAX

CATEGORY OF GOODS IN SALES TAX



Taxable Goods



Goods Exempted From Sales Tax



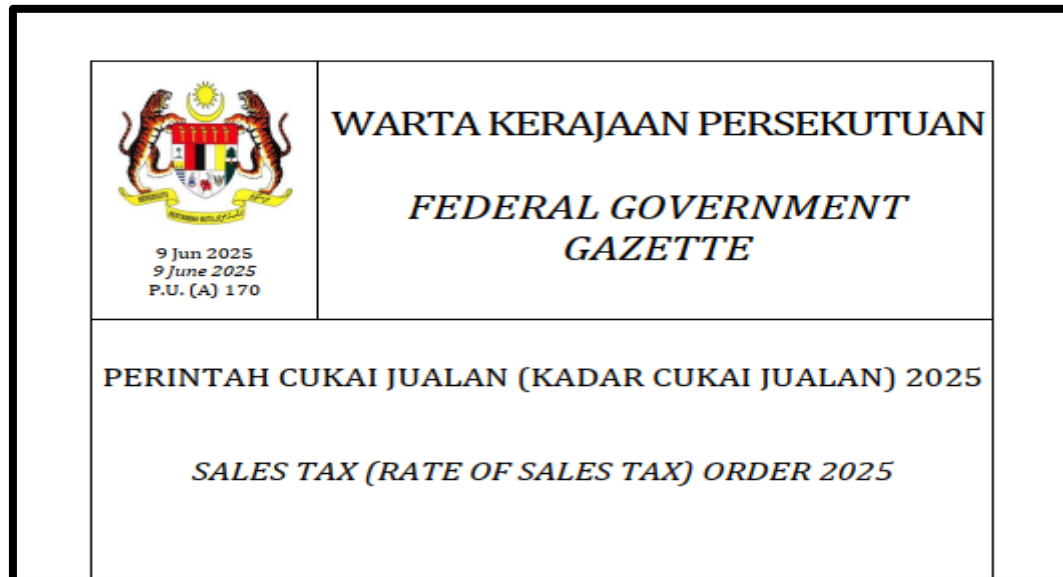
TAXABLE GOODS



Section 10 : Rate of Sales Tax

(2) The Minister may, by order published in the Gazette—

- (a) fix the rate of sales tax to be charged and levied under this Act; and
- (b) vary or amend the rate of sales tax under paragraph (a).



GAZETTING OF THE SALES TAX ORDER



No	Description	Gazette Date	Effective Date
1.	Sales Tax (Rates of Tax) Order 2025 [P.U. (A) 170/2025]	09.06.2025	01.07.2025
2.	Sales Tax (Goods Exempted From Tax) Order 2025 [P.U. (A) 171/2025]	09.06.2025	01.07.2025

Sales Tax (Rate of Tax) Order 2022 and Sales Tax (Goods Exempted From Tax) Order 2022 **are revoked.**

Press Conference by the Ministry of Finance on 27 June 2025



SIARAN MEDIA KEMENTERIAN KEWANGAN

SEMAKAN SEMULA PELUASAN CUKAI JUALAN DAN CUKAI PERKHIDMATAN (SST) AMBIL KIRA MAKLUM BALAS RAKYAT DAN INDUSTRI

Sejak pengumuman pada 9 Jun 2025 berkenaan semakan semula pelaksanaan Cukai Jualan dan Cukai Perkhidmatan (SST), Kerajaan MADANI telah meneliti dan mengambil kira maklum balas yang diterima daripada rakyat serta pihak industri terhadap peluasan skop SST yang dicadangkan. Sebagai sebahagian daripada usaha memahami pandangan akar umbi, Kementerian Kewangan (MOF) juga telah mengadakan sesi libat urus bersama beberapa Ahli Parlimen penyokong kerajaan semalam.

Kerajaan MADANI kekal bersedia untuk memastikan semakan semula SST ini bersifat progresif, serta mengurangkan sebaiknya kesan terhadap barangan keperluan asas rakyat dan beban yang ditanggung oleh perniagaan kecil. Sehubungan itu, Kementerian Kewangan ingin memaklumkan tiga pindaan utama kepada SST yang akan berkuat kuasa mulai 1 Julai 2025.

Buah-buahan import terpilih dikecualikan daripada Cukai Jualan

Selepas meneliti maklum balas yang diterima berkenaan Cukai Jualan ke atas buah import, **YAB Dato' Seri Anwar Ibrahim, Perdana Menteri dan Menteri Kewangan, telah bersetuju untuk mengecualikan buah epal, oren, limau mandarin dan kurma daripada dikenakan Cukai Jualan.**

MOF ingin menggariskan bahawa Kerajaan MADANI tidak mengenakan Cukai Jualan ke atas barangan keperluan harian bagi meringankan tekanan kos sara hidup rakyat terbanyak.

Barangan keperluan harian yang dikecualikan daripada Cukai Jualan ini — sama ada dihasilkan dalam negara atau diimport — termasuk beras, ayam, daging lembu, sayur-sayuran dan telur. Ikan tempatan seperti selar, tongkol, cencaru dan sardin, sama ada dalam bentuk sejuk beku, sejuk dingin atau segar, juga akan terus dikecualikan.

Buah-buahan import terpilih dikecualikan daripada Cukai Jualan

Selepas meneliti maklum balas yang diterima berkenaan Cukai Jualan ke atas buah import, **YAB Dato' Seri Anwar Ibrahim, Perdana Menteri dan Menteri Kewangan, telah bersetuju untuk mengecualikan buah epal, oren, limau mandarin dan kurma daripada dikenakan Cukai Jualan.**

GAZETTING OF THE SALES TAX ORDER (AMENDMENT)



No	Description	Gazette Date	Effective Date
1.	Sales Tax (Rates of Tax)(Amendment) Order 2025 [P.U. (A) 199/2025]	30.06.2025	01.07.2025
2.	Sales Tax (Goods Exempted From Tax)(Amendment) Order 2025 [P.U. (A) 200/2025]	30.06.2025	01.07.2025

Sales Tax (Rate of Tax) Order 2025 **[P.U. (A) 170/2025]**, dan
Sales Tax (Goods Exempted From Tax) Order 2025 **[P.U. (A) 171/2025]**,
preferred as “Principal Order”

RATE OF SALES TAX



Paragraph 2(1)

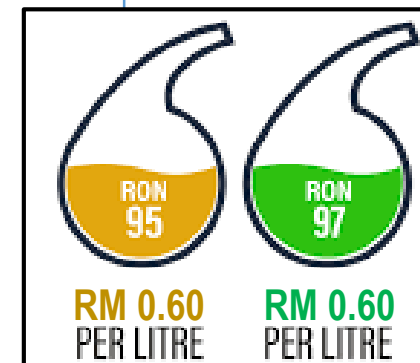
10%

First Schedule

5%

Second Schedule

Specific Rate




GOODS EXEMPTED FROM SALES TAX




Section 35 : Power of Minister to exempt and refund

(1) The Minister may, by order published in the Gazette....., exempt—

(a) **any goods or class of goods** from the whole or any part of the sales tax; or

 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>	

 30 Jun 2025 30 June 2025 P.U. (A) 200	WARTA KERAJAAN PERSEKUTUAN <i>FEDERAL GOVERNMENT GAZETTE</i>
PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI JUALAN) (PINDAAN) 2025 <i>SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) ORDER 2025</i>	

PERSONS EXEMPTED FROM THE PAYMENT OF SALES TAX



Section 35 : Power of Minister to exempt and refund

(1) The Minister may, by **order published in the Gazette.....**, exempt—

(b) **Any person or class of person** from payment of the whole or any part of the sales tax which may be charged and levied on any taxable goods manufactured or imported.

★ Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

[Principal](#)

[Amendment 1/2018](#)

[Amendment 2/2018](#)

[Amendment 1/2019](#)

[Amendment 2/2019](#)

[Amendment 1/2020](#)

[Amendment 2/2020](#)

[Amendment 3/2020](#)

[Amendment 1/2021](#)

[Amendment 2/2021](#)

[Amendment 3/2021](#)

[Amendment 1/2022](#)

[Amendment 2/2022](#)

[Amendment 1/2023](#)

[Amendment 2/2023](#)

[Amendment 3/2023](#)



28 Ogos 2018
28 August 2018
P.U. (A) 210

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN
DARIPADA PEMBAYARAN CUKAI) 2018

*SALES TAX (PERSONS EXEMPTED FROM PAYMENT
OF TAX) ORDER 2018*



29 Disember 2023
29 December 2023
P.U. (A) 411

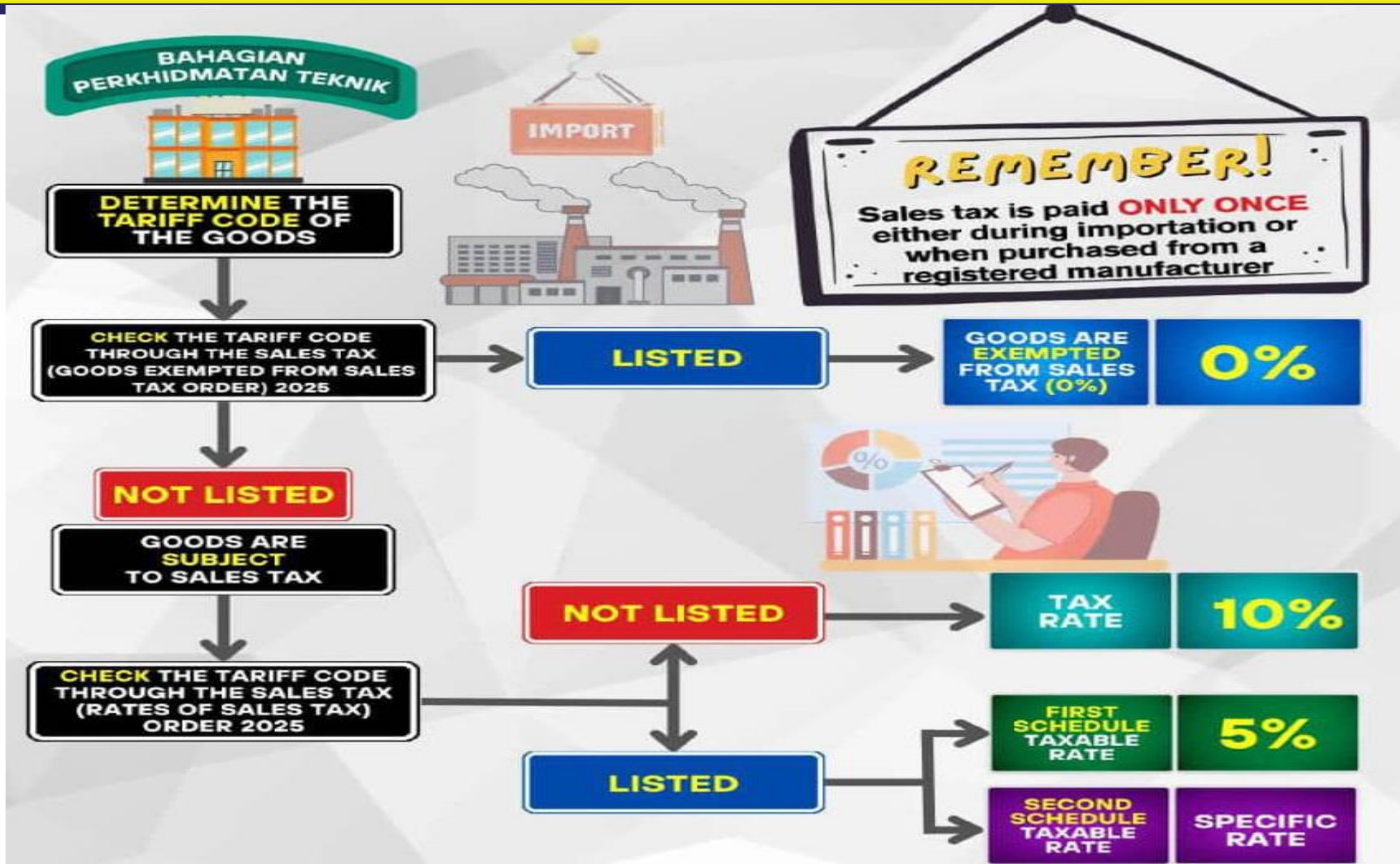
WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (ORANG YANG
DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI)
(PINDAAN) (NO. 3) 2023

*SALES TAX (PERSONS EXEMPTED FROM PAYMENT
OF TAX) (AMENDMENT) (NO. 3) ORDER 2023*

How to Check the Sales Tax Rate





03

NEW REGISTRATION UNDER SALES TAX

REGISTRATION UNDER SALES TAX



SALES TAX REGISTRATION

LIABILITY TO BE
REGISTERED
(SEC 12 STA 2018)

VOLUNTARY
REGISTRATION
(SEC 14, STA 2018)

APPLICATION FOR
REGISTRATION
(SEC 13 STA 2018)

CANCELLATION OF REGISTRATION*
(SEC 19, STA 2018)

*RM ceased to manufacture taxable goods or ceased to be liable to be registered under Sec 17, STA 2018

NEW REGISTRATION UNDER SALES TAX



LIABILITY TO BE REGISTER

(Sec.12 & 13, STA 2018)

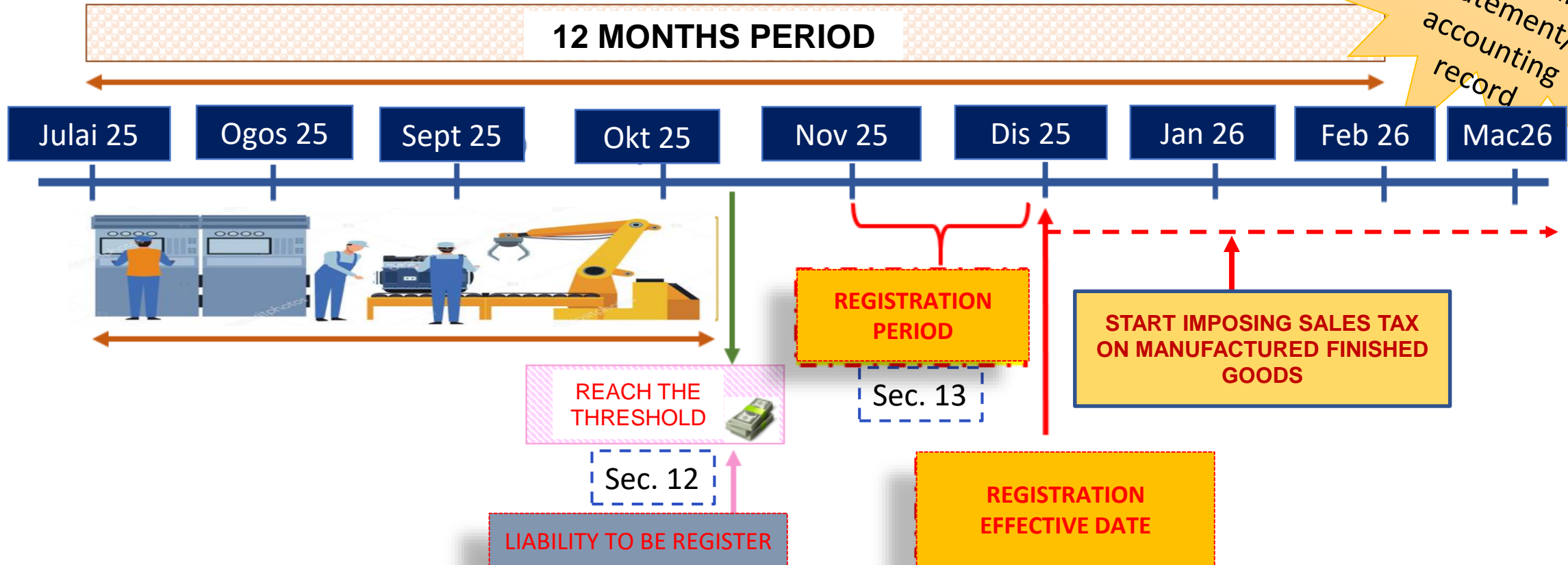
12(2)(b) *Future method*

Value of taxable finished goods: current month + 11 months ahead

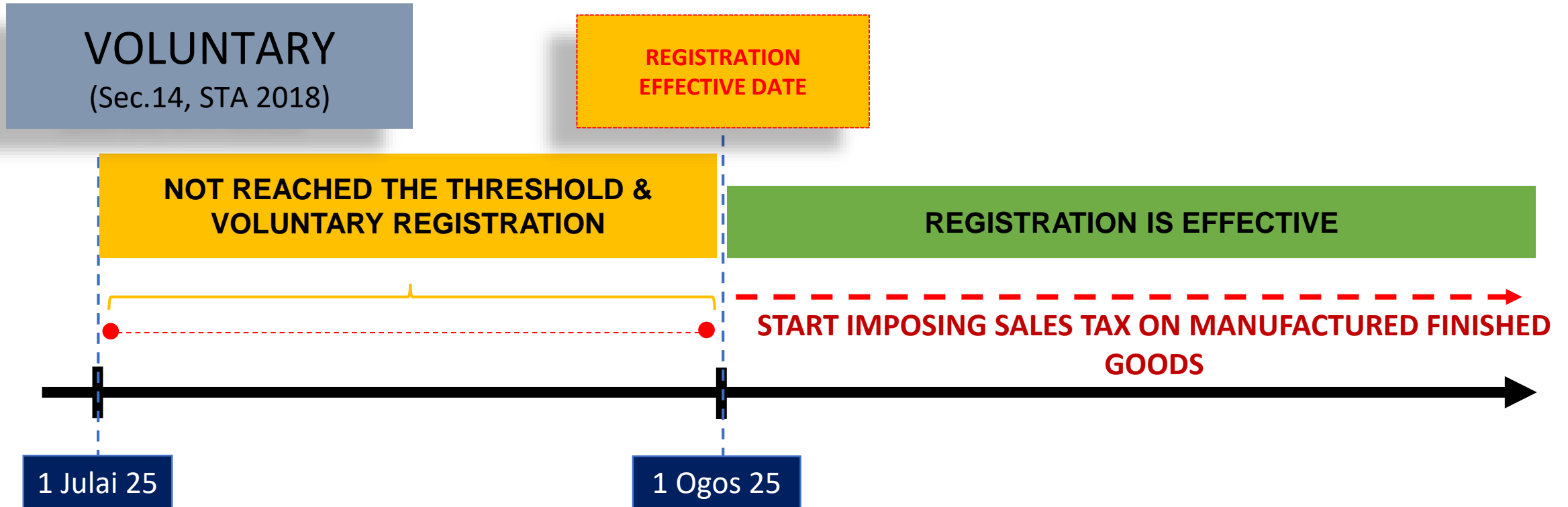
Any person who manufactures taxable finished goods and whose total sales value of taxable goods exceeds the threshold value of RM 500,000

Examples: sales ledger/ financial statement/ accounting record

12 MONTHS PERIOD



NEW REGISTRATION UNDER SALES TAX



The sales value of taxable goods exceeds the threshold value of RM500,000

*The sales value of goods exempted from sales tax is not taken into account in the calculation of the threshold value.



Version

English

Exemption

Return & Payment

New Registration

Registration Status

MyPMK

Log In

Official Website

MALAYSIA SALES & SERVICE TAX (SST)

Royal Malaysian Customs

ccc@customs.gov.my

1300 888 500

Home

About SST

For Industries

Legislation & Guides

Bulletin Board

Latest Announcements [See More](#)

Version

English

Exemption

Return & Payment

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SST Highlights

EXPANSION SCOPES OF SST 2025

Cor

Sales Tax

Service Tax

Non-Registrant : Imported Service

Bulletin Board

Latest Announcements [See More](#)

NEW

17/06/2025

(FAQ) - Expansion Of Service Tax Scope 2025

More>

NEW

16/06/2025

(FAQ) - Transition Of Sales Tax Rate Changes 2025

More>

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

21

Check Registration Status

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



Version
English

Exemption

Return & Payment

New Registration

Registration Status

MyPMK

Log In



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



ccc@customs.gov.my | 1300 888 500

STATUS PENDAFTARAN SST

SST REGISTRATION STATUS

Semakan status pendaftaran cukai jualan dan cukai perkhidmatan (SST)
Check status for sales and services tax (SST) registration

Sila pilih salah satu kriteria maklumat carian dan masukkan maklumat berkaitan.
Maklumat carian hendaklah lengkap dan tepat.
*Please select one of the searching criteria information and key in the relevant information.
The searching information must be accurate and complete.*

--Please Select--

--Please Select--

No. Pendaftaran SST / SST Registration No.

No. Pendaftaran Perniagaan / Business Registration No.

Nama Perniagaan / Name of Business

No. Pendaftaran GST / GST Registration No.

How to check
registration
status

Approval & Effective Date of Registration



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	: 20/06/2025
Tarikh Kuatkuasa Pendaftaran	: 01/07/2025
Asas Perakaunan	: Asas Akruan
Tempoh Bercukai	: Dua Bulan
Tempoh Bercukai Pertama	: 01/07/2025 sehingga 31/08/2025
Tarikh Akhir Mengemukakan Penyata dan Bayaran	: 30/09/2025
Tempoh Bercukai Kedua	: 01/09/2025 sehingga 31/10/2025
Tarikh Akhir Mengemukakan Penyata dan Bayaran	: 30/11/2025
Tempoh Bercukai Berikutnya	: Setiap Dua Bulan
Tarikh Akhir Mengemukakan Penyata dan Bayaran	: Hari terakhir bulan berikutnya setelah tamat tempoh bercukai

Effective date of registration and imposition of sales tax

EXEMPTION FROM REGISTRATION

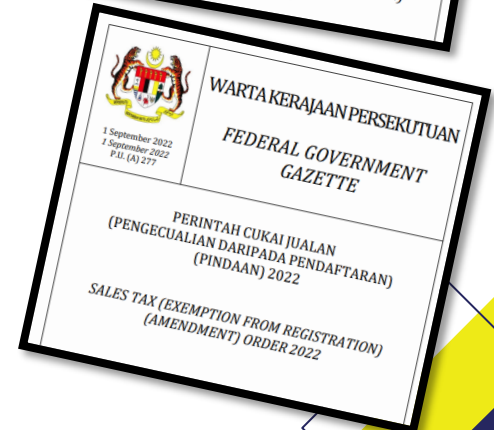


Schedule A, Sales Tax (Exemption from Registration) Order 2018

16
Manufacturing
operations

Conducting
only 1
manufacturing
operation

Can apply for
voluntary
registration



EXEMPTION FROM REGISTRATION

EXAMPLE



6. The preparation of tarred metal, tarred screenings, and hot mixed preparations of bitumen and metal for roadmaking.
7. The production of copies of documents by the photocopy or similar copying process.
8. The repacking of bulk goods into smaller packages by a person other than a registered manufacturer.
9. The repair of second hand or used goods.
10. The testing of eyesight, the prescription of suitable lenses and the fitting of such lenses into frames.
11. The following operations when performed by a person other than a registered manufacturer—
 - (i) the varnishing and/or polishing of finished pieces of furniture.
 - (ii) the fitting of glass tops and/or glass doors to pieces of furniture otherwise complete.

EXAMPLE



10. The testing of eyesight, the prescription of suitable lenses and the fitting of such lenses into frames.
11. The following operations when performed by a person other than a registered manufacturer—
 - (i) the varnishing and/or polishing of finished pieces of furniture.
 - (ii) the fitting of glass tops and/or glass doors to pieces of furniture otherwise complete.
12. The reduction of size and/or changing of the shape of taxable materials without changing the nature of such materials, provided that the sizing and/or shaping is not part of the normal process in the manufacture of a separate article.
13. The rendering of personal tailoring service but excluding the manufacturing of garments and other textile articles on the basis of bulk and not personalised production by a firm or company engaged in the business of manufacturing garments and other textile articles.
14. The printing of logo, knitting, crocheting or embroidering on ready made garments supplied by another person.



04

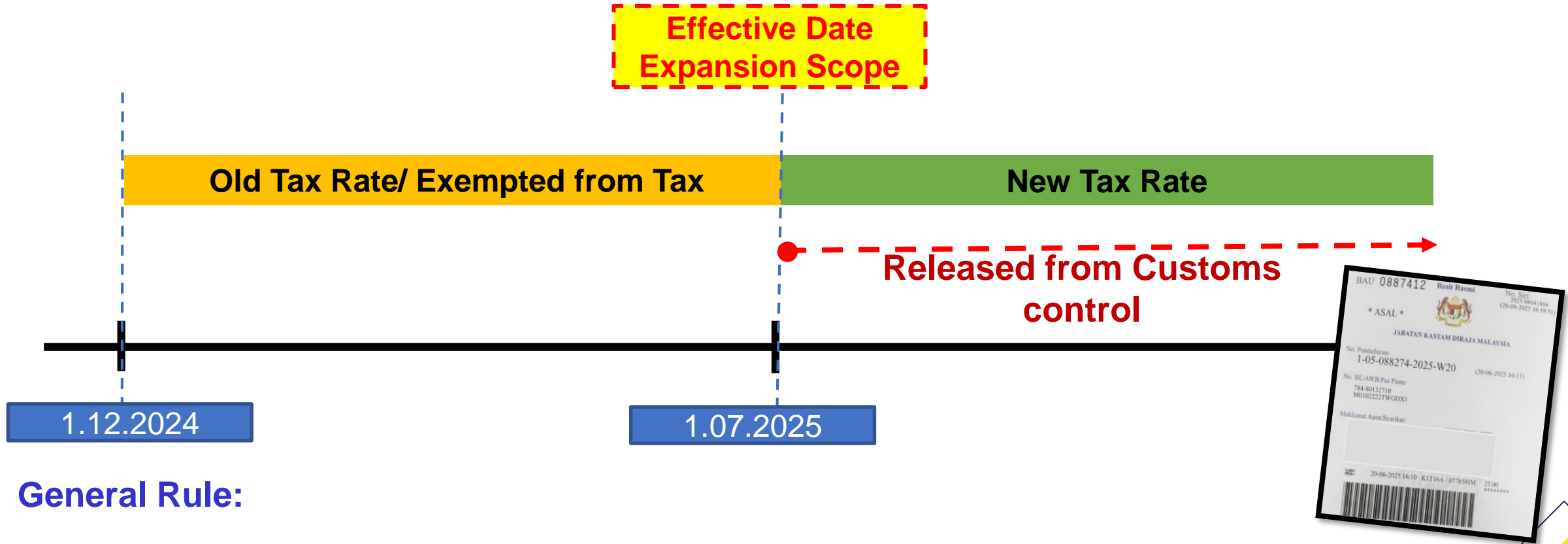
TRANSITIONAL TREATMENT ON SALES TAX

Importation

The **new sales tax rate** will be imposed when **the goods are released from Customs control** by the proper Customs Officer on or after 1 July 2025, or according to the procedures prescribed under the Customs Act 1967.



Transitional Treatment on Sales Tax: Importation



General Rule:

Released from customs control **before** 1 July 2025 = Old Tax Rate/ Exempted from Tax

Released from customs control **on or after** 1 July 2025 = New Tax Rate

Subject to the procedures prescribed under the Customs Act 1967

Transitional Treatment on Sales Tax



Registered Manufacturer

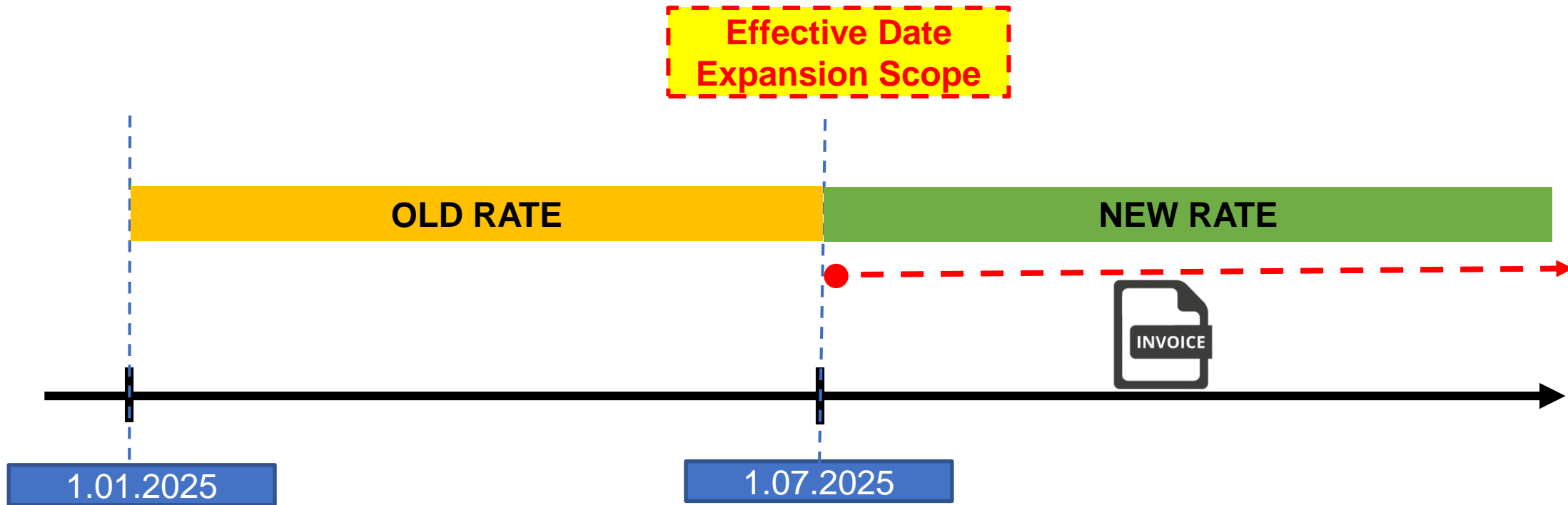
LAYANAN
PERALIHAN KE ATAS
JUALAN

Sales tax shall be imposed at the **new sales tax rate** if the invoice is issued on or after 1 July 2025 for taxable goods manufactured by a registered manufacturer

If there a credit notes or debit notes issued for an invoices issued **before** 1 July 2025, the old sales tax rate is apply.



Transitional Treatment on Sales Tax: Registered Manufacturer



General Rule:

Invoice issued **before** 1 July 2025 = Old rate

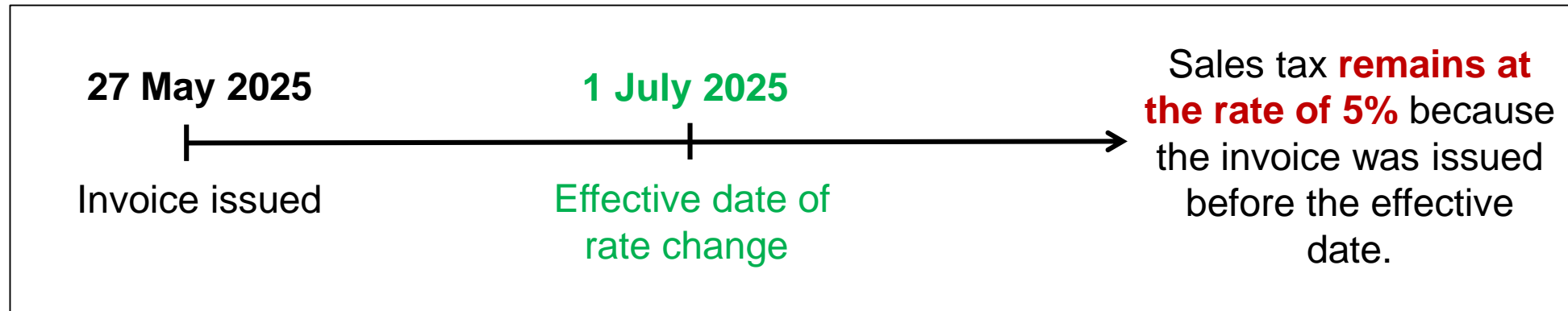
Invoice issued **on or after** 1 July 2025 = New rate

Transitional Treatment on Sales Tax



Situation 1

Before 1 July 2025	A registered manufacturer manufactures taxable goods at a rate of 5%. The manufacturer issues a sales invoice.
After 1 July 2025	The manufactured goods are subject to the new sales tax rate of 10%. However, the sale is still subject to the old tax rate of 5% because the invoice was issued before 1 July 2025.

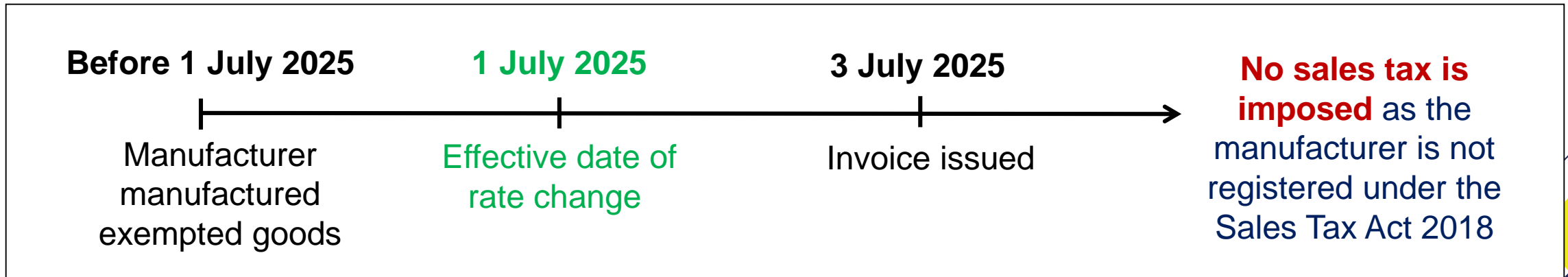


Transitional Treatment on Sales Tax



Situation 2

Before 1 July 2025	The manufacturer manufacture exempted goods
On 1 July 2025	The manufactured goods are subject to the new sales tax rate of 5%
3 July 2025	The manufacturer issues a sales invoice. No sales tax shall be charge because the <u>manufacturer is not registered under the Sales Tax Act 2018.</u>

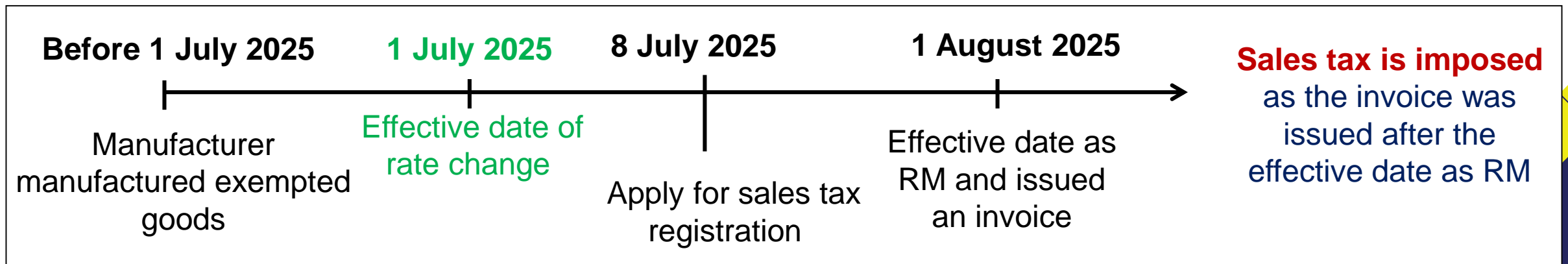


Transitional Treatment on Sales Tax

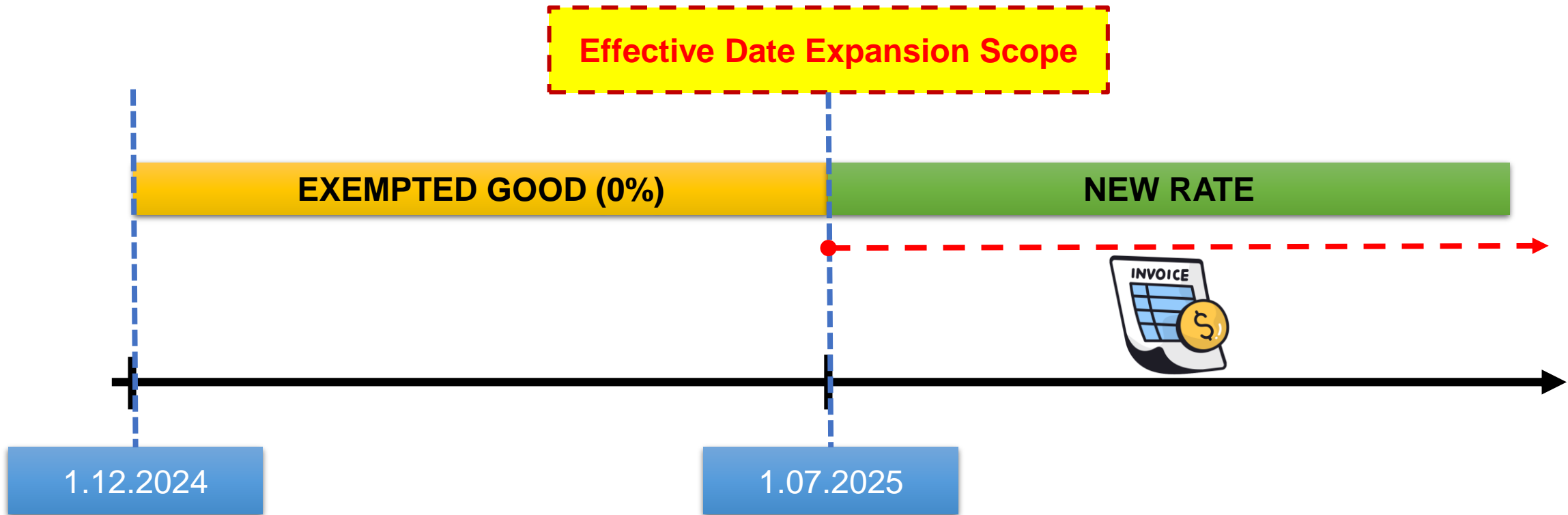


Situation 3

Before 1 July 2025	The manufacturer manufacture exempted goods
On 1 July 2025	The manufactured goods are subject to the new sales tax rate of 5%
8 July 2025	Apply for sales tax registration through the MySST portal
1 August 2025	Effective as a registered manufacturer. The manufacturer issues a sales invoice and impose 5% sales tax (new rate) on goods sold.



Transitional Treatment on Sales Tax: Existing Registered Manufacturer



General Rule:

- Invoice issued before 1 July 2025 = Tax exempted (0%)
- Invoice issued on or after 1 July 2025 = New rate

Transitional Treatment on Sales Tax



Registered Manufacturer

LAYANAN PERALIHAN
KE ATAS GUNA
SENDIRI/ PELUPUSAN

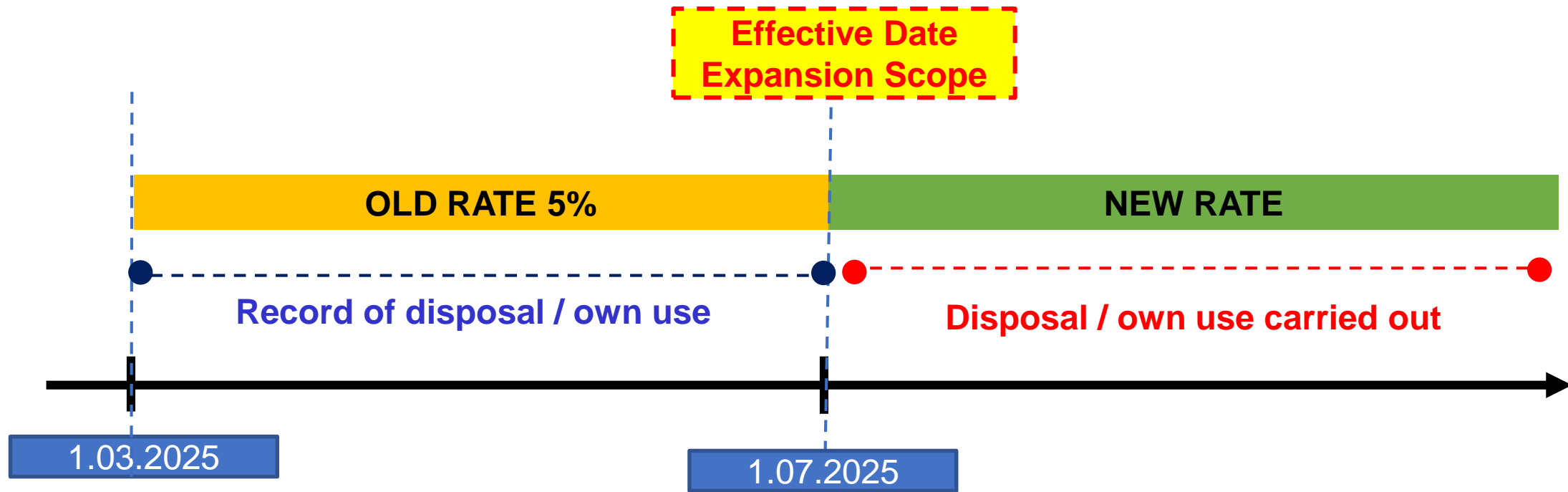
Sales tax shall be **imposed at the new sales tax rate** if the use or disposal of taxable goods manufactured by a registered manufacturer occurs **on or after 1 July 2025**, even if those taxable goods were recorded before 1 July 2025



Transitional Treatment on Sales Tax: Registered Manufacturer



Disposal / Own Use of Finished Goods Manufactured by a Registered Manufacturer



General Rule:

Record **before** 1 July 2025 and disposal made **on or after** 1 July 2025 = New rate

Record **before** 1 July 2025 and own use **on or after** 1 July 2025 = New rate

Taxable Goods Manufactured Are Disposed of or Used by the Registered Manufacturer



STOCK RECORD

Date	Transaction	Qty	Unit Cost	Amount
July 1	Inventory On Hand	10	1.75	17.50
4	Purchase from Wonka's Wholesale Invoice 23	250	1.90	475
10	Sales - Invoice 933	180	2.25	405
12	Purchase from Wonka's Invoice 25	250	2.25	228
20	Returned to Wonka's AN3	25	1.90	47.50
21	Sales - Invoice 934	210	2.25	525
22	Sales Return to Customer AN12	5	2.25	11.25
30	Withdraw product for advertising	5	2.25	11.25
31	Withdraw product for personal use	5	2.25	11.25



Nama item: Sos Cili

INVENTORY CARD

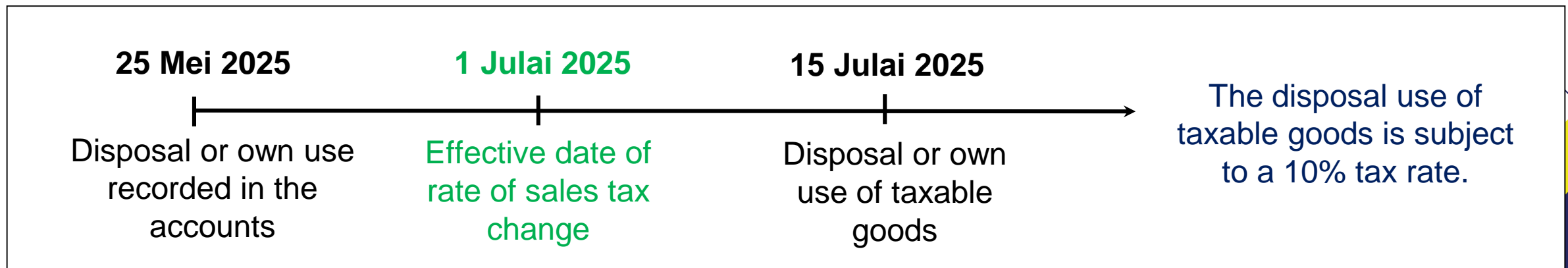
Tarikh	Dokumen	Masuk	Keluar	Baki	Kos Seunit (RM)	Jumlah (RM)
2021 Mac						
01	Invois	15				
02	Memo		3	12		
05	Nota Kredit		5	7		
08	Memo		3	4		
14	Memo		3	1		
15	Invois	15		16		
20	Memo		6	10		
28	Memo		2	8		


STOCK CARD						STOCK NO.
PURCHASE DATE / /	APPROX. YEAR	MAKE	MODEL	REG. NO.	ENGINE NO.	
BODY SHAPE	MAN/AUTO	COLOUR	ODOMETER	KM/MIL	CHASSIS NO.	
REGN. DUE / /	VIN NO.					
ADDITIONAL FEATURES:			DATE	INVOICE Q.NO.	DETAIL	PROVINCE REG. & INVOICE # S.S.T
PURCHASED FROM						

Situasi 4



Before 1 Julai 2025	A registered manufacturer manufactures taxable goods at a rate of 5% and records the disposal or own used of the taxable goods on 25 Mei 2025.
On 1 Julai 2025	The tax rate for those goods changed to 10%
15 Julai 2025	The actual disposal or own used occurred on 15 July 2025. Therefore, the disposal or own use of the goods is subject to the 10% tax rate, as the disposal or own used happened after the effective date of the order





5%?

0%?

SST

10%?

05

EXEMPTION & FACILITIES DURING TRANSITIONAL PERIOD

SALES TAX EXEMPTIONS

SEC. 35(1) OF SALES
TAX ACT 2018

SEC. 35(3) OF SALES
TAX ACT 2018



SALES TAX EXEMPTIONS

Published Order

SEC. 35(1) OF SALES TAX ACT 2018

The Minister may, by order published in the Gazette, exempt:

- a) Any goods or class of goods from the whole or any part of the sales tax; or
- b) Any person or class of person from payment of the whole or any part of the sales tax which may be charged and levied on any taxable goods manufactured or imported

Case By Case Basis


SEC. 35(3) OF SALES TAX ACT 2018

The Minister may, in any particular case, exempt:

- a) Any person or class of person from payment of the whole or any part of the sales tax which may be charged and levied on any taxable goods manufactured or imported;
- b) Any registered manufacturer or class of registered manufacturers from charging and collecting sales tax on taxable goods.

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

PCJ(P) 2018

 <p>28 Ogos 2018 28 August 2018 P.U. (A) 210</p>	<p>WARTA KERAJAAN PERSEKUTUAN</p> <p>FEDERAL GOVERNMENT GAZETTE</p>
<p>PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018</p> <p>SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018</p>	
<p>DISIARKAN OLEH/ PUBLISHED BY JABATAN PEGUAM NEGARA/ ATTORNEY GENERAL'S CHAMBERS</p>	

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P.U. (A) 210

JADUAL A/SCHEDULE A

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
1.	The Yang di-Pertuan Agong	All goods excluding petroleum	That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Yang di-Pertuan Agong.	The Controller of the Household
2.	The Ruler of any State including the Ruling Chiefs of Negeri Sembilan and the Yang di-Pertua Negeri of Melaka, Pulau Pinang, Sabah and Sarawak	All goods excluding petroleum	<p>(a) That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri;</p> <p>(b) that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council.</p>	The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri

CASE BY CASE [SEC 35(3) STA 2018]

Special approval by minister

Seksyen 14(2) Akta Kastam 1967 dan Seksyen 35(3)(a) Akta Cukai Jualan 2018. Tempoh kelulusan adalah selama **tiga (3) tahun** mulai tarikh surat kelulusan Kementerian Kewangan dan tertakluk kepada syarat-syarat seperti di Lampiran A.

3. Kementerian Kewangan mempunyai hak untuk meminda, mengubah atau menarik balik kelulusan ini pada bila-bila masa dan tanpa keperluan untuk memberi sebarang alasan.

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

Saya yang menjalankan amanah,



Bahagian Cukai
b.p. Ketua Setiausaha Perbendaharaan



KEMENTERIAN KEWANGAN MALAYSIA
MINISTRY OF FINANCE MALAYSIA
KOMPLEKS KEMENTERIAN KEWANGAN
NO. 5, PERSIARAN PERDANA, PRESINT 2
PUSAT Pentadbiran Kerajaan Persekutuan
62592 PUTRAJAYA

Tel : 03-8000 8000
Faks : 03-8882 3893
03-8882 3894
Laman Web: www.mof.gov.my

MOF.TAX.70

7 November 2023

Tuan,

PERMOHONAN PENGECEUALIAN DUTI IMPORT DAN CUKAI JUALAN BAGI PROJEK I

Dengan hormatnya saya arah merujuk kepada surat permohonan bertarikh 7 Ogos 2023 mengenai perkara di atas.

2. Adalah dimaklumkan permohonan Malaysia untuk mendapatkan pengecualian duti import dan cukai jualan ke atas bahan mentah / mesin / peralatan / komponen bagi projek Petrofac (pasaran eksport) seperti di Lampiran I telah diteliti dan YAB Menteri Kewangan memutuskan permohonan tersebut **diluluskan** selaras dengan Seksyen 14(2) Akta Kastam 1967 dan Seksyen 35(3)(a) Akta Cukai Jualan 2018.



LEGISLATION & GUIDES



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



| ccc@customs.gov.my | 1300 888 500



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NEW	04/04/2023	Sales Tax (Amendment) Regulations 2023	More>
NEW	04/04/2023	Sales Tax (Rate Of Tax) (Amendment) Order 2023	More>
NEW	04/04/2023	Sales Tax (Person Exempted From Payment Of Tax) (Amendment) Order 2023	More>
NEW	04/04/2023	Sales Tax (Imposition Of Tax In Respect Of Special Area) (Amendment) Order 2023	More>

Kepada Pelanggan Yang Berurusan Dengan **Bahagian Cukai Dalam Negeri Unit II (Selangor)**,

Mulai **01 FEBRUARI 2021**, Pejabat Urusan CDN Selangor Adalah Seperti Berikut :

- **I** - Bahagian Kemudahan & Konsultasi (urusan berkaitan kemudahan pengecual cukai SST dan pelupusan), di **Aras 1, Bangunan OPA Subang**; (GPS : 3.1122 101.565426)
- **II** - Bahagian Pengurusan Pendaftaran (urusan berkaitan pendaftaran & pembatalan SST serta remisi GST), bertempat di **Aras 6, Wisma Kastam Putrajaya**.



EXEMPTION ORDER

★ Appointment Of Date Of Coming Into
Operation

★ Sales Tax (Persons Exempted From Payment Of
Tax) Order 2018 NEW

[Principal](#)

[Amendment 1/2018](#)

[Amendment 2/2018](#)

[Amendment 1/2019](#)

[Amendment 2/2019](#)

[Amendment 1/2020](#)

[Amendment 2/2020](#)

[Amendment 3/2020](#)

[Amendment 1/2021](#)

[Amendment 2/2021](#)

[Amendment 3/2021](#)

[Amendment 1/2022](#)

[Amendment 2/2022](#)

NEW [Amendment 1/2023](#)

LIST OF SALES TAX ORDERS AND SERVICE TAX ORDERS

Show entries

Search:

NO <small>↑↓</small>	TITLE	STATUS <small>↑↓</small>	PUBLICATION DATE	DOWNLOAD <small>↑↓</small>
1	Sales Tax (Rate Of Tax) (Amendment) Order 2023	Amendment	31/03/2023	Click Here
2	Sales Tax (Person Exempted From Payment Of Tax) (Amendment) Order 2023	Amendment	31/03/2023	Click Here
3	Sales Tax (Imposition Of Tax In Respect Of Special Area) (Amendment) Order 2023	Amendment	31/03/2023	Click Here
4	Sales Tax (Imposition Of Tax In Respect Of Designated Area) (Amendment) Order 2023	Amendment	31/03/2023	Click Here
5	Sales Tax (Determination of Low Value Goods) Order 2022	Principal	30/12/2022	Click Here
6	Sales Tax (Rate of Tax For Low Value Goods) Order 2022	Principal	30/12/2022	Click Here



28 Ogos 2018
28 August 2018
P.U. (A) 210

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT
GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN
DARIPADA PEMBAYARAN CUKAI) 2018

*SALES TAX (PERSONS EXEMPTED FROM PAYMENT
OF TAX) ORDER 2018*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEQUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

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How The Exemption Works

**Raw materials,
components, and
packaging materials**

**Overseas
Customer**

**Imported
Taxable
Goods**

OUTSIDE MALAYSIA

MALAYSIA



**Registered
Manufacturer**

**Customer in
Malaysia**

Sales tax is imposed only once

REMEMBER:

- The exemption certificate must be applied for before purchase/importation
- The effective date of the exemption certificate cannot be backdated
- Subject to the conditions stated in the Order



How The Exemption Works



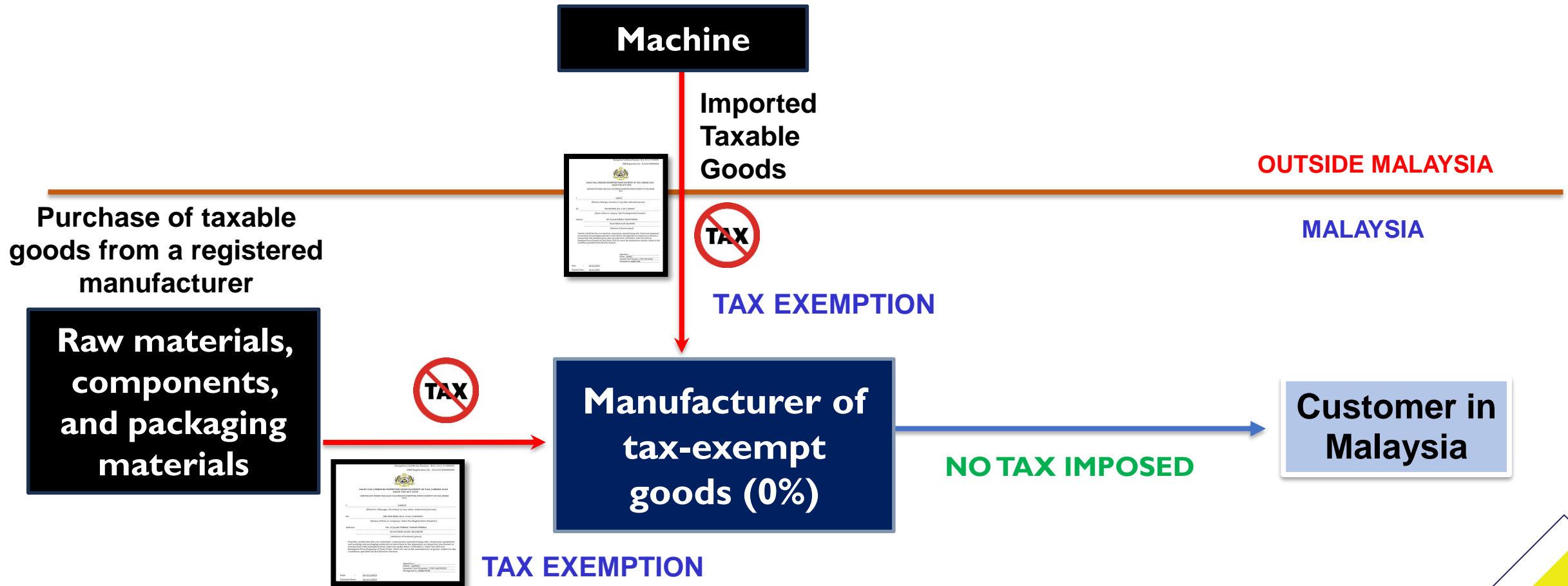
MALAYSIA



REMEMBER:

- The exemption certificate must be applied for before purchase/importation
- The effective date of the exemption certificate cannot be backdated
 - Subject to the conditions stated in the Order

How The Exemption Works



REMEMBER:

- The exemption certificate must be applied for before purchase/importation
 - The effective date of the exemption certificate cannot be backdated
 - Subject to the conditions stated in the Order

EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



SCHEDULE A

- 75 items
- Federal & State Government
- Importer
- Manufacturers in Principal Customs Area (PCA) to purchase Machinery, Equipment, and Spare Parts



SCHEDULE B

- 4 items
- Manufacturer of specific goods
- Manufacturer of goods exempted from sales tax for export purposes



SCHEDULE C

- 5 items
- Registered manufacturer
- Representative purchasing on behalf of a registered manufacturer
- Subcontract work



EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



P.U. (A) 210

JADUAL C/ SCHEDULE C

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
1.	Any registered manufacturer	Raw materials, components and packaging materials excluding petroleum	<p>(a) That the goods are approved by the Director General;</p> <p>(b) that the goods are imported or purchased from another registered manufacturer or a warehouse licensed under section 65 or licensed manufacturing warehouse under 65A of the Customs Act 1967;</p> <p>(c) that the goods shall be used solely in the manufacturing of finished goods of the person mentioned in column (2);</p> <p>(d) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p>	Registered Manufacturer

The **persons** specified in column (2) of Schedule A, B and C;

On the **goods** specified in column (3);

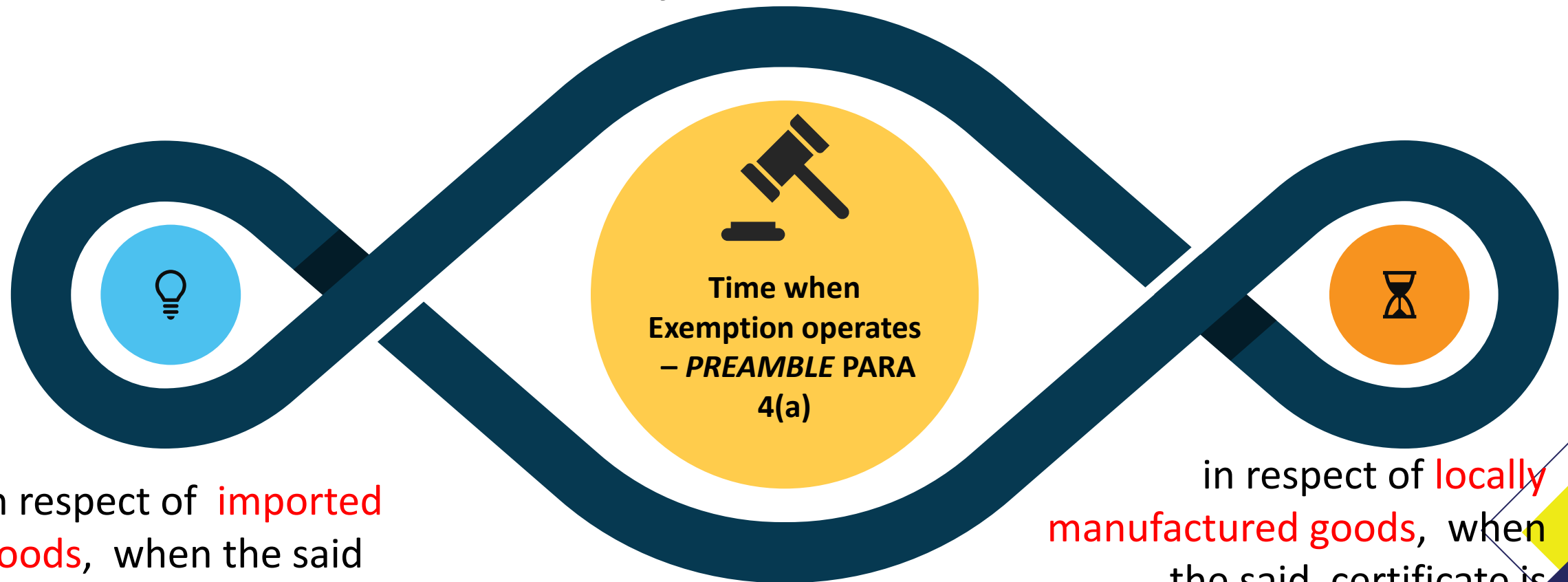
The persons specified in column (5) shall produce a **certificate** to the proper customs officer or registered manufacturer.

Subject to the **conditions** specified in column (4);

EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



Where the exemption is subject to the production of a **certificate** as determined by the Director General :



in respect of **imported goods**, when the said certificate is **produced to the proper customs officer**;

in respect of **locally manufactured goods**, when the said certificate is **produced to the registered manufacturer**.

SALES TAX EXEMPTIONS

S35, sales tax act 2018

KNOW THE RULES




(4) Where a registered manufacturer sold any taxable goods to a person or class of persons exempted under paragraph (1)(b) or (3)(a), the registered manufacturer shall be exempted from charging and collecting sales tax due and payable on such taxable goods.

(5) Where any person who is exempted under paragraph (1)(b) or (3)(a) fails to comply with any conditions to which the exemption relates, any sales tax that has been the subject of the exemption shall **become due and payable** by the person on the date on which any of the conditions failed to be complied with.

(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.

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

PCJ(P) 2018

 <p>28 Ogos 2018 28 August 2018 P.U. (A) 210</p>	<p>WARTA KERAJAAN PERSEKUTUAN <i>FEDERAL GOVERNMENT GAZETTE</i></p>	P.U. (A) 210							
<p>PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALKAN DARI PEMBAYARAN CUKAI) 2018 <i>SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018</i></p>		<p>FAIL TO COMPLY? TAX BECOME DUE & PAYABLE Sec 35(5) STA 2018</p>							
<p>DISIARKAN OLEH/ PUBLISHED BY JABATAN PEGUAM NEGARA/ ATTORNEY GENERAL'S CHAMBERS</p>		<p>and</p>	<table border="1"><thead><tr><th data-bbox="1656 621 2140 763">(4) <i>Conditions</i></th><th data-bbox="2140 621 2433 763">(5) <i>Certificate to be signed by</i></th></tr></thead><tbody><tr><td data-bbox="1656 763 2140 963">is proved to the satisfaction of the Director that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri.</td><td data-bbox="2140 763 2433 963">The Controller of the Household</td></tr><tr><td data-bbox="1656 963 2140 1278">(a) That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri; (b) that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council.</td><td data-bbox="2140 963 2433 1278">The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri</td></tr></tbody></table>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>	is proved to the satisfaction of the Director that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri.	The Controller of the Household	(a) That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri; (b) that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council.	The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri
(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>								
is proved to the satisfaction of the Director that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri.	The Controller of the Household								
(a) That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri; (b) that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council.	The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri								

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SALES TAX EXEMPTION CERTIFICATE

Exemption Certificate Number : P13-2409-27101552



SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018
SALES TAX ACT 2018

CERTIFICATE UNDER THE SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER
2018

I OOI LI NA
(Director, Manager, Secretary or any other authorized person)
for PMC PRECISION SDN BHD
(Name of firm or company)
address NO.1 LORONG PERUSAHAAN SUNGAI LOKAN 2/1, 13800
BUTTERWORTH, PENANG, MALAYSIA. KAWASAN PERUSAHAAN SUNGAI LOKAN
, 13800 BUTTERWORTH, PULAU PINANG
(Address of place of business)

hereby acknowledges that the goods described in Appendix are imported / purchased with exemption from sales tax claimed under Item 38 Schedule A, Sales Tax (Persons Exempted From Payment of Tax) Order 2018 subject to the conditions as specified.

Signature : _____
Name : OOI LI NA
Identity Card Number : 810505086482
Designation : DIRECTOR

Date: 20/09/2024

This document is computer printed and digitally signed. No signature is required

Exemption Certificate Number : P11-2409-27100674



SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018
SALES TAX ACT 2018

CERTIFICATE UNDER THE SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER
2018

I ROSLIYANI BINTI ALI
(Director, Manager, Secretary or any other authorized person)
for KOBELCO PRECISION TECHNOLOGY SDN BHD
(Name of firm or company)
address PLOT 39, PHASE IV, BAYAN LEPAS INDUSTRIAL ESTATE, BAYAN LEPAS
, 11900 BATU MAUNG, PULAU PINANG
(Address of place of business)

hereby acknowledges that the goods described in Appendix are imported / purchased with exemption from sales tax claimed under Item 54 Schedule A, Sales Tax (Persons Exempted From Payment of Tax) Order 2018 subject to the conditions as specified.

SECURITY IS REQUIRED

Signature : _____
Name : ROSLIYANI BINTI ALI
Identity Card Number : 830224085932
Designation : ADMINISTRATIVE ASSISTANT

Date: 20/09/2024

This document is computer printed and digitally signed. No signature is required



Application of Exemption

- Application shall be made online via MySST portal excepts for items 5a, 5b, 5c, 5d and 58a, Schedule A
- Refer to the system guide application for exemption under Schedule A through the MySST system.
- First time application: applicant need to sign up in order to access MySST system, (Pending approval)
- Sales Tax Officer at controlling Zone / State will verified and approved.
- Post verification by the sales tax officer in the controlling zone/ state on suspicious application received to ensure the applicant's eligibility and to avoid leakage of government's revenue.
- If the applicant is found to be unqualified, the sales tax officer in the controlling zone/ state may revoke the exemption certificate.

EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

Sijil Pengecualian
Hendaklah Dikeluarkan
Kepada Pengilang
Berdaftar Atau Pegawai
Kastam Di Stesen
Import Untuk
Mengecualikan
Bayaran Cukai Jualan.



MySST

Permohonan Pengecualian
Bagi Jadual A, B dan C
adalah melalui Sistem
MySST.

Rujuk Panduan Sistem
Untuk Permohonan
Pengecualian Di Bawah
Jadual A Melalui Sistem
MySST.

WAYS OF EXEMPTION



DIRECTLY

PURCHASE
FROM RM



IMPORT



WAYS OF EXEMPTION



INDIRECTLY /
THIRD PARTY



APPOINT



PURCHASE
FROM RM



IMPORT



Schedule A



Schedule A

- Government department/ local authority/ public higher institution
- Statutory body/ Diplomatic & international organization
- Persons entering Malaysia – certificate not required
- Temporary import
- Temporary export
- Airlines/ petroleum & bunker/ship builder
- Persons endorsed by MIDA – MRO, manufacturer, hotel, haulage,
- Specific person - PERNAMA/NEKMAT
- Others

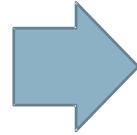
Government Department

Item

Person Exempted

3

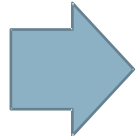
Import / RM



Government Department

4

Import



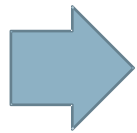
The importer
import on behalf



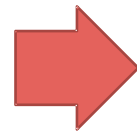
Government Department

5

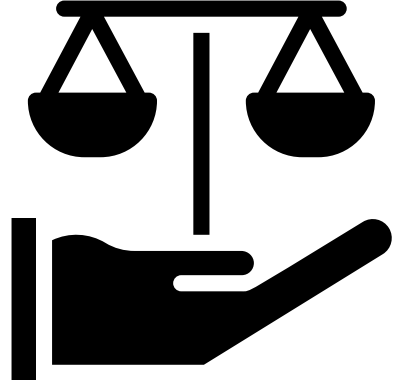
RM



Any person purchase
on behalf



Government Department

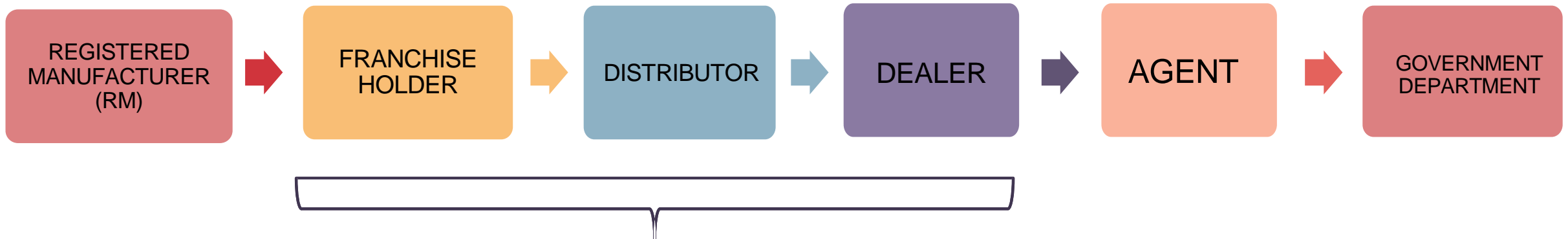


Government Department

Effective 1 January 2021

Item 5A: Franchise holder, distributor or dealer of motor vehicle including motorcycle approved by the minister

Locally manufactured motor vehicles including motorcycle purchased from a registered manufacturer to be supplied to the Federal or State Government Department



Approved by minister

No approval is required w.e.f 1 December 2023

Exemption Certificate

Item 5A



```
graph LR; A[Item 5A] --> B((Manual application)); B --> C[Requirements];
```

Manual application

MySST - Panduan Spesifik :
Panduan Pengecualian Cukai Jualan Di
Bawah Butiran 5A, Jadual A

- Application Form for Sales Tax Exemption Under Item 5A
- Appointment letter of an agent appointed by a Federal or State Government Department;
- Written notification by an appointed agent that the goods are to be supplied to the Federal or State Government Department and the information of supply chain.

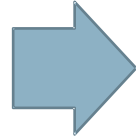
Local Authority

Person Exempted

Item

6

Import / RM



Local Authority

7

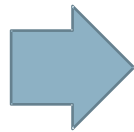
Import



The importer import
on behalf

8

RM



Any person purchase on
behalf

Local Authority

Local Authority



Public Higher Education Institution

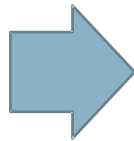
Public higher education institution registered under the Education Act 1996, Universities and University College Act 1971 [Act 30] and University Teknologi MARA Act 1976 [Act 173]

Item

Person Exempted

11

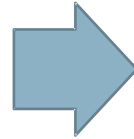
Import / RM



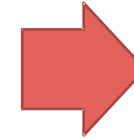
Public higher education institution

12

Import



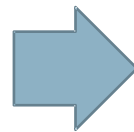
The importer import on behalf



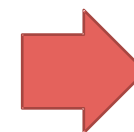
Public higher education institution

13

RM



Any person purchase on behalf



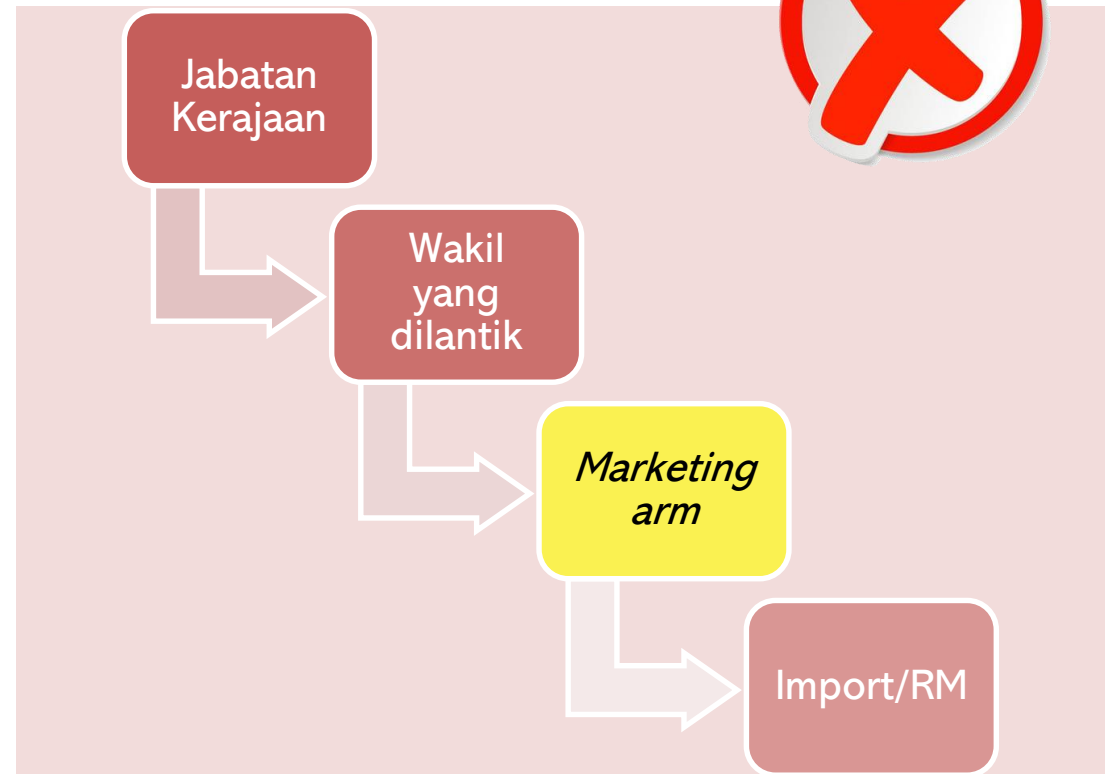
Public higher education institution

SITUASI BUTIRAN 4/5, 7/8, 12/13

LAYAK



TIDAK LAYAK



TEMPORARY IMPORT

Item 33 : Goods Imported Temporarily and Re-exported

Goods imported temporarily and subsequently re-exported

**SECURITY IS
REQUIRED**

Importer

Any country

Re-export within 3 months (may
apply for extension)

TEMPORARY IMPORT

Item 34 : Goods for Repair

Goods imported from any country, transported out from Free Industrial Zone (FIZ) or Labuan or from licensed manufacturing warehouse (LMW) for repair



TEMPORARY IMPORT

Item 35 : Goods Returned or Sent for Re-Processing

Locally manufactured taxable goods excluding petroleum

Have been exported and subsequently re-imported within twelve (12) months from the date of export for reprocessing,

Re-exported within three (3) months. Extension of time may be applied

**SECURITY IS
REQUIRED**

(1) Re-import within 12 months

MALAYSIA



Any country

(2) Re-export within 3 months
(may apply for extension)

TEMPORARY EXPORT

Item 36 : Goods Exported for Repair

Goods exported from Malaysia, transported to FIZ or Labuan or moved to LMW for repair and subsequently re-imported or returned



TEMPORARY EXPORT

Item 32 or 37 : Goods Exported Temporarily and Re-imported

Tax paid goods* exported temporarily and subsequently re-imported within twelve (12) months from the date of export

No claim of drawback or remission of sales tax has been made and granted at the time of export

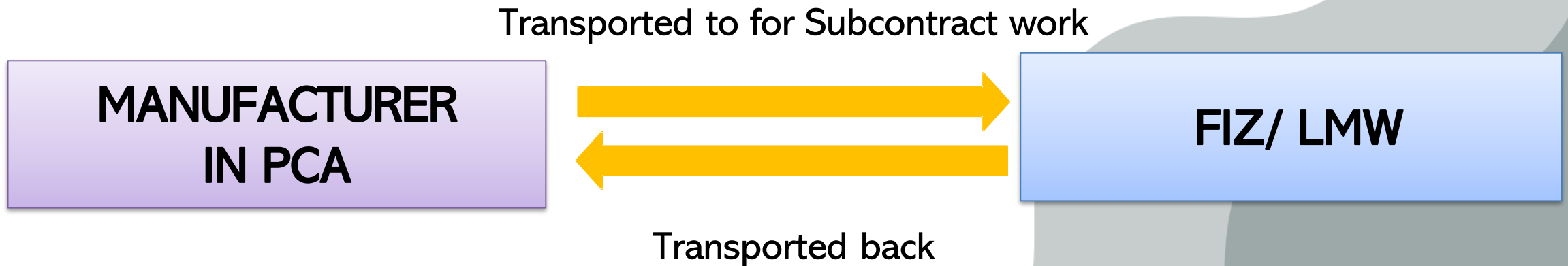
*Excluding petroleum and cylinders for use with liquefied, compressed gases.



TEMPORARY EXPORT

Item 38 : Subcontract to LMW/ FIZ

Goods transported from a manufacturer in PCA to the FIZ or to a LMW for further manufacture or to complete its manufacture and subsequently transported back exemption is claimed by the manufacturer in PCA



TEMPORARY EXPORT

Item 39 : Packaging Re-imported

Pallets, slings, empty containers including bottles, drums, flexi-bags, cylinders and other reusable, packaging material exported and subsequently re-imported



TEMPORARY IMPORT

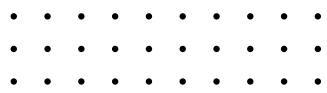
Item 40 : Packaging for Refilling and Re-export

Imported for the purpose of refilling with goods and re-exported
Pallets, slings, empty containers, packaging material

Item 41 : Filled Container Imported and Re-exported

Filled containers imported with their contents intended for local use and subsequently re-exported empty
Pay sales tax only on the contents





PACKING & PACKAGING MATERIALS

Item 53 : Packing and packaging material

Packing and packaging materials imported or purchased from a registered manufacturer or LMW used solely for the packaging of fresh eggs, fresh vegetables, fresh fruits, aquatic plants, aquarium marine life or cut flowers and then exported.

The goods shall not be sold or disposed of in Malaysia

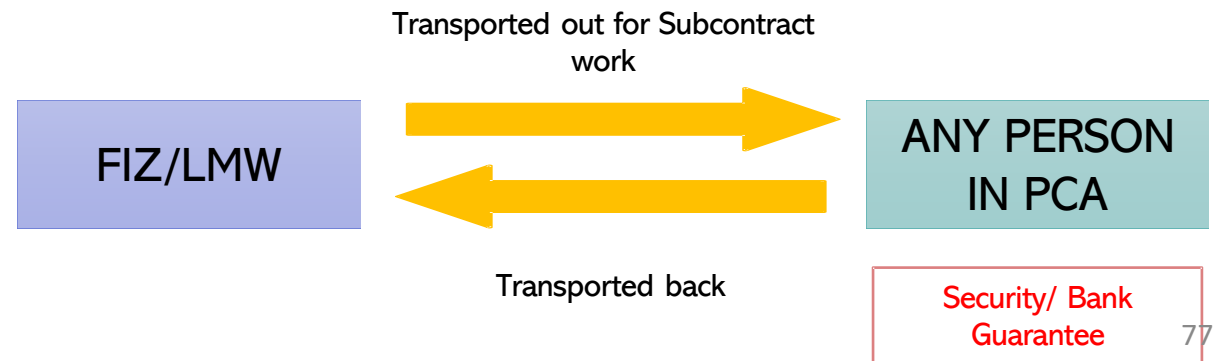
Item 53A : Packing materials

Any rice miller or wholesaler licensed under the Control of Padi and Rice Act [Act 522]



Item 54: SUB-CONTRACT TO MANUFACTURER IN PCA

Semi-finished goods transported out from a manufacturer in a Free Industrial Zone or LMW which is in SA, to any person in PCA for further manufacturer or to complete its manufacture as finished goods. Any goods transported out from a manufacturer in a FIZ or LMW is subject to sales tax unless an exemption is claimed by the manufacturer under Item 54 Schedule A.



EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



ITEM 55, SCHEDULE A

Manufacturer In PCA
Endorsed By MIDA



Machinery, equipment and spare parts belong to a category that has been approved by the Secretary General of Treasury



- ✓ Imported or purchased from LMW, BW, FZ or RM
- ✓ New and unused



Used directly in the manufacture of finished goods at the approved manufacturers' premises



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

Appendix 1

SYARIKAT PENGILANG DI KAWASAN UTAMA KASTAM

SENARAI YANG LAYAK DIBERI PENGECCUALIAN:

- Duti import ke atas mesin dan peralatan tidak termasuk alat ganti dan bahan gunahabis yang diimport atau dibeli daripada Gudang Pengilangan Berlesen, Gudang Berlesen dan Zon Bebas di bawah Butiran 112, Perintah Duti Kastam (Pengecualian) 2017
- Cukai jualan ke atas mesin, peralatan dan alat ganti yang diimport atau dibeli daripada Gudang Pengilangan Berlesen, Gudang Berlesen atau Zon Bebas atau Pengilang seperti yang diluluskan oleh Ketua Pengarah Kastam di bawah Butiran 55, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018

- Senarai mesin, peralatan dan alat ganti yang layak diberi pengecualian mengikut no. kepala tarif *The Malaysian Trade Classification and Customs Duties Order*.

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
39	3916.90.40 00
	3917
	3920.61.90 00
	3920.99.90 00
	3921.13.11 00
	3921.13.19 00
	3921.13.91 00
	3921.13.92 00
	3921.13.99 00
	3923.40.10 00
	3923.40.90 00
	3923.50.00 00
	3923.90.10 00
	3923.90.90 00

Goods exempted:
Machinery,
equipment and
spare parts

Item 55: ANY MANUFACTURER IN PCA ENDORSED BY MIDA

CONDITIONS:

- h) for the purposes of disposal, transfer, sale, export and donation of goods, the manufacturer must obtain written permission from the Director General of Customs subject to the following conditions:
 - i. for the goods which are less than 10 years old from the date of import or purchases:
 - A. The manufacturer shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order and Sales Tax (Rate of Tax) Order 2018; and
 - B. for goods to be sold as scraps as imposed by Director General of Customs, the manufacturer shall pay all taxes based on the rate of tax under the scraps tariff code (if any)
 - ii. for the goods that has achieved economic lifespan of 10 years or more, the manufacturer is exempted from tax involved
- i) any other conditions as the DG may deem fit to impose.



Item 57 : LOCALLY MANUFACTURED GOODS FOR EXPORT

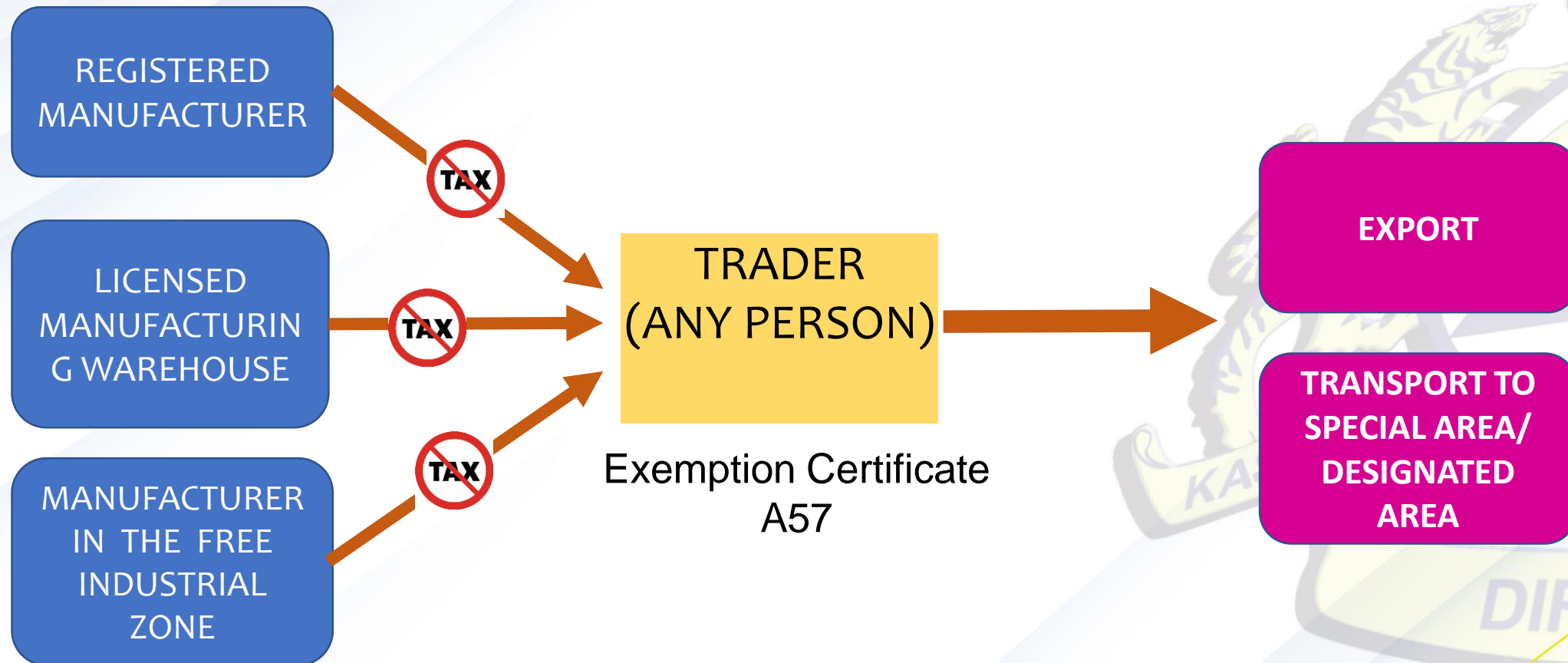
All goods locally manufactured or manufactured by any licensed manufacturing warehouse under section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone established under the Free Zones Act 1990 for export or transport to any Designated Area or Special Area

EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



ITEM 57, SCHEDULE A

LOCALLY MANUFACTURED GOODS FOR EXPORT



EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



ITEM 57, SCHEDULE A

CONDITIONS

THE GOODS SHALL BE EXPORTED OR TRANSPORTED TO ANY DESIGNATED AREA OR SPECIAL AREA

EXPORTED OR TRANSPORTED WITHIN 6 MONTHS OR SUCH FURTHER PERIOD AS THE DIRECTOR GENERAL MAY ALLOW FROM THE DATE OF PURCHASE OR ACQUISITION

THE GOODS SHALL NOT BE USED OR CARRY OUT ANY FURTHER PROCESS AFTER PURCHASED OR ACQUIRED

EXPORTED OR TRANSPORTED BY THE APPROVED PERSON

Item 62 : **SUBCON FROM RM TO NON RM**

All goods (including packing materials) obtained from a registered manufacturer for subcontract work and subsequently returned

Goods are for further manufacturing or to complete its manufacture by person not registered under the Sales Tax Act 2018;

Obtained from a RM for subcontract work and subsequently returned

Schedule B

Any manufacturer approved by DG



ITEM 1

SCHEDULE B

All goods excluding petroleum solely for use in the manufacture of controlled articles (goods) under the Control of Supplies Act 1961 [Act 122] and subject to price control.



Liquified Petroleum Gas
- 10, 12 and 14 kg
cylinder



White Sugar - Coarse &
Fine



Face Mask - 1, 2 and 3
ply ear loop



Petrol - RON 95 & RON
97



Diesel - EURO 2 &
EURO 5



Cooking Oil - 1 kg in
polybag



Wheat Flour

ITEM 1

SCHEDULE B

All goods excluding petroleum solely for use in the manufacture of controlled articles (goods) under the Control of Supplies Act 1961 [Act 122] and subject to price control.

(a)

The goods are imported or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zones Act 1990

(b)

The goods shall be used solely for the manufacture of controlled articles (goods) under the Control of Supplies Act 1961 [Act 122] and subject to price control

(c)

The person approved shall pay the sales tax on any goods that cannot be accounted for

(d)

Any other conditions as the Director General may deem fit to impose

ITEM 2

SCHEDULE B

All goods excluding petroleum solely for use in the manufacture of pharmaceutical products falling under Chapter 30 of the prevailing Customs Duties Order.



- The goods are imported or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zones Act 1990;
- The goods shall be used solely for the manufacture of pharmaceutical products falling under Chapter 30 of the prevailing Customs Duties;
- The person approved shall pay the sales tax on any goods that cannot be accounted for;
- Any other conditions as the Director General may deem fit to impose

ITEM 3

SCHEDULE B

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

04.01

04.02

0403.20.1900,
0403.20.9900,
0403.90.1000,
0403.90.9000,

04.04

1901.10.2000,
1901.90.3100,
1901.90.3200,
1901.90.3900.

2202.99.1000

of the prevailing Customs Duties Order

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



ITEM 3

SCHEDULE B

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

(a)	(b)	(c)	(d)
The goods are imported, or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zone Act 1990	The goods shall be used directly and solely for the manufacture of milk products falling under specific heading	that the person approved shall pay the sales tax on any goods in column (3) that cannot be accounted for	any other conditions as the Director General may deem fit to impose

ITEM 4

SCHEDULE B

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials excluding petroleum solely for use in the manufacture of exempted goods for export

- a) The goods are imported or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zones Act 1990
 - (aa) In the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General
- b) that the goods exempted are used solely for the manufacture of exempted goods
 - (ba) The goods manufactured shall be exported within twelve (12) months from the date of import/purchase of the goods given exemption , or such further period as approved by the Director General

ITEM 4

SCHEDULE B

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials excluding petroleum solely for use in the manufacture of exempted goods for export

- c) The goods produced shall not be sold or otherwise disposed of in Malaysia except as approved by the Director General and upon payment of the appropriate amount of tax
- d) The person approved shall pay the sales tax on any raw materials and components goods that cannot be accounted for;
- e) If the goods are not used and the produced exempted goods thereof are not exported within twelve months from the date of import or purchase or such further period as approved by the Director General, the manufacturer in column (2) shall be liable to pay the sales tax
- f) Any other conditions as the Director General may deem fit to impose

Schedule C



EXEMPTION UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018



SCHEDULE C

1

Any registered manufacturer

2

Any registered manufacturer of petroleum product

3

Any person acting on behalf of registered manufacturer

4

Any person acting on behalf of registered manufacturer petroleum product

5

Any registered manufacturer (subcontract work)

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



SALES TAX 2018

GUIDE ON SALES TAX EXEMPTION UNDER SCHEDULE C, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

Published by:

Royal Malaysian Customs Department
Internal Tax Division
Putrajaya

18 April 2024



Application of Exemption Schedule C

- ❑ All application shall be made online via MySST portal.
- ❑ Two categories of application for certificate of exemption under Schedule C:
 - ❖ **Sendiri** (For item 1, 3 & 5, Schedule C)
System will automatically generate the certificate once application submitted.
 - ❖ **Wakil** (For item 2 & 4, Schedule C)
Two process involve in generating the exemption certificate is as follows:
 - a. Appointer (**Melantik wakil**): Registered Manufacturer have to appoint the person/ importer who will purchase or import on their behalf.
System will auto **generate the appointment approval number**.
 - b. Appointee (**Wakil yang dilantik**): The person / importer appointed to purchase on behalf have to generate the certificate using the appointment approval number given by the Registered Manufacturer.
System will generate certificate automatically once the application is submitted.

CONCEPT OF ITEM 1 OR ITEM 2, SCHEDULE C

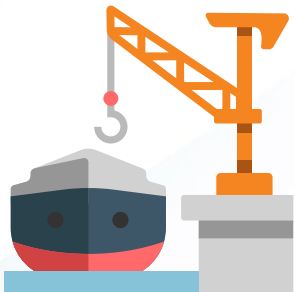


RM / LW / LMW/FZ

BERCUKAI

- Raw materials
- Components
- Packing & packaging materials
- **Manufacturing aids**
- **Cleanroom equipment**

Import



Exemption
Certificate



**Registered
Manufacturer**

A registered manufacturer using the exemption under Item 1 or Item 2, Schedule C to import or purchase taxable goods from another registered manufacturer/ LMW/LW/FZ.

ITEM 1

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment, packing and packaging materials

- (a) The goods are approved by the Director General
 - (aa) In the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General
- (b) The goods are imported, purchased from another registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zones Act 1990
- (c) The goods shall be used in the manufacturing of finished goods of taxable goods of the person mentioned in column (2) or both taxable and exempted goods of the person mentioned in column (2)

ITEM 1

SCHEDULE C

Raw materials, components, manufacturing aids,
cleanroom equipment, packing and packaging materials

- (ca) that in the case of manufacturing the exempted goods, the finished goods shall be exported by the person mentioned in column (2);
- (cb) notwithstanding subitem (ca), that in the case of manufacturing the exempted goods, the following finished goods:
 - (i) controlled article under the Control of Supplies Act 1961 and subject to price control
 - (ii) Pharmaceutical products falling under chapter 30 of the prevailing Customs Duty Order
 - (iii) Milk products falling under heading or subheading of the prevailing Customs Duty Ordermay be sold locally by the registered manufacturer;
- (cc) subject to subitem (ca), if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the person mentioned in column (2) shall pay for the sales tax

ITEM 1

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment, packing and packaging materials

- (cd) if the goods found damaged, destroyed due to unavoidable accident or does not meet the specified quality, the RM may export/ transport/return the goods to the supplier, and no sales tax shall be levied or charged
- (ce) subject to subitem (cd), RM may apply in writing to the Director General and the Director General may approve such application
- (d) RM shall pay the sales tax on any goods that cannot be accounted for;
- (e) any other conditions the Director General deem fit to impose

ITEM 2

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials including petroleum to be used as raw material

- (a) The goods are approved by the Director General
 - (aa) In the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General
- (b) The goods are imported, purchased from another registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967, a petroleum supply base licensed under section 77B of the Customs Act 1967 or a free zone established under the Free Zones Act 1990
- (c) The goods shall be used in the manufacturing of finished goods of taxable goods of the RM

ITEM 2

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials including petroleum to be used as raw material

- (ca) if the goods found damaged, destroyed due to unavoidable accident or does not meet the specified quality, the RM may export/ transport/return the goods to the supplier, and no sales tax shall be levied or charged
- (cb) subject to subitem (ca), RM may apply in writing to the Director General and the Director General may approve such application
- (d) RM shall pay the sales tax on any goods that cannot be accounted for;
- (e) any other conditions the Director General deem fit to impose



SALES TAX EXEMPTION APPLICATION

SCHEDULE C EXEMPTION APPLICATION

Exemption under Item C1 or C2

- One time application
- Applicant may add items / goods (no need to apply new application to add new items / goods) – update the same application / certificate no
- Quantity of items / goods applied according to applicant's requirement
- Exemption certificate has no expiry. Therefore, the exemption certificate does not need to be renewed.

Item	Quantity of Items Applied	Validity Period
1 and 2	According to the applicant's requirement	No expiry date

CONCEPT OF ITEM 3 OR ITEM 4, SCHEDULE C

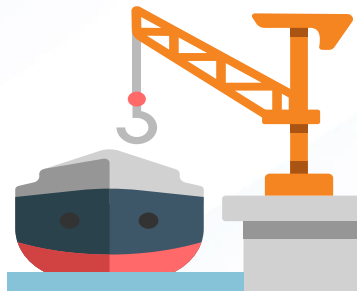


RM / LW / LMW/ FZ

BERCUKAI

- Raw materials
- Components
- Packing & packaging materials
- **Manufacturing aids**
- **Cleanroom equipment**

Import



Exemption Certificate
Schedule C3 or C4



**Trader
(Appointee)**



**Registered
Manufacturer
(Appointer)**

ITEM 3

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment, packing and packaging materials

- (a) That the person is approved by the Director General;
- (b) That the goods are approved by the Director General;
 - (ba) In the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General
- (c) The goods are imported, purchased from another registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zones Act 1990

ITEM 3

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment, packing and packaging materials

- (d) The goods shall be sold to, delivered and used solely in the manufacturing of taxable goods or both taxable and exempted goods of the registered manufacturer;
 - (da) In the case of manufacturing the exempted goods, the finished goods shall be exported by the registered manufacturer;
 - (db) In the case of manufacturing the exempted goods, the following finished goods may be sold locally by the registered manufacturer:
 - (i) controlled article under the Control of Supplies Act 1961 and subject to price control;
 - (ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order;
 - (iii) milk products falling under headings of milk products under headings or subheading ...

ITEM 3

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment, packing and packaging materials

- (dc) If the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the registered manufacturer shall pay
- (dd) if the goods found damaged, destroyed due to unavoidable accident or does not meet the specified quality upon receiving such goods-
 - (i) the person mentioned in column (2) may export, transport or return the goods to the supplier;
 - (ii) the registered manufacturer may return the goods to the person mentioned in column (2), and no sales tax shall be levied or charged;

ITEM 3

SCHEDULE C

Raw materials, components, manufacturing aids,
cleanroom equipment, packing and packaging materials

- (de) subject to subitem (dd), the person mentioned in column (2) or the registered manufacturer may apply in writing to the Director General and the Director General may approve such application
- (e) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted
- (f) any other conditions the Director General deem fit

ITEM 4

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials including petroleum to be used as raw material

- (a) That the person is approved by the Director General
- (b) The goods are approved by the Director General
 - (ba) In the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General
- (c) The goods are imported, purchased from another registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967, a petroleum supply base licensed under section 77B of the Customs Act 1967 or a free zone established under the Free Zones Act 1990

ITEM 4

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials including petroleum to be used as raw material

- (d) The goods shall be delivered and used solely in the manufacturing of manufacturing activities of the registered petroleum manufacturer;
- (e) The the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;
 - (ea) If the goods exempted found damaged, destroyed due to unavoidable accident or does not meet the specified quality upon receiving such goods—
 - (i) the person appointed by the RM may export, transport or return the goods to the supplier;
 - (ii) the registered manufacturer may return the goods to the appointed person, and no sales tax shall be levied or charged;

ITEM 4

SCHEDULE C

Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials including petroleum to be used as raw material

- (eb) subject to subitem (ea), the person mentioned in column (2) or the registered manufacturer may apply in writing to the Director General and the Director General may approve such application
- (f) any other conditions the Director General deem fit to impose.



SCHEDULE C

EXEMPTION APPLICATION

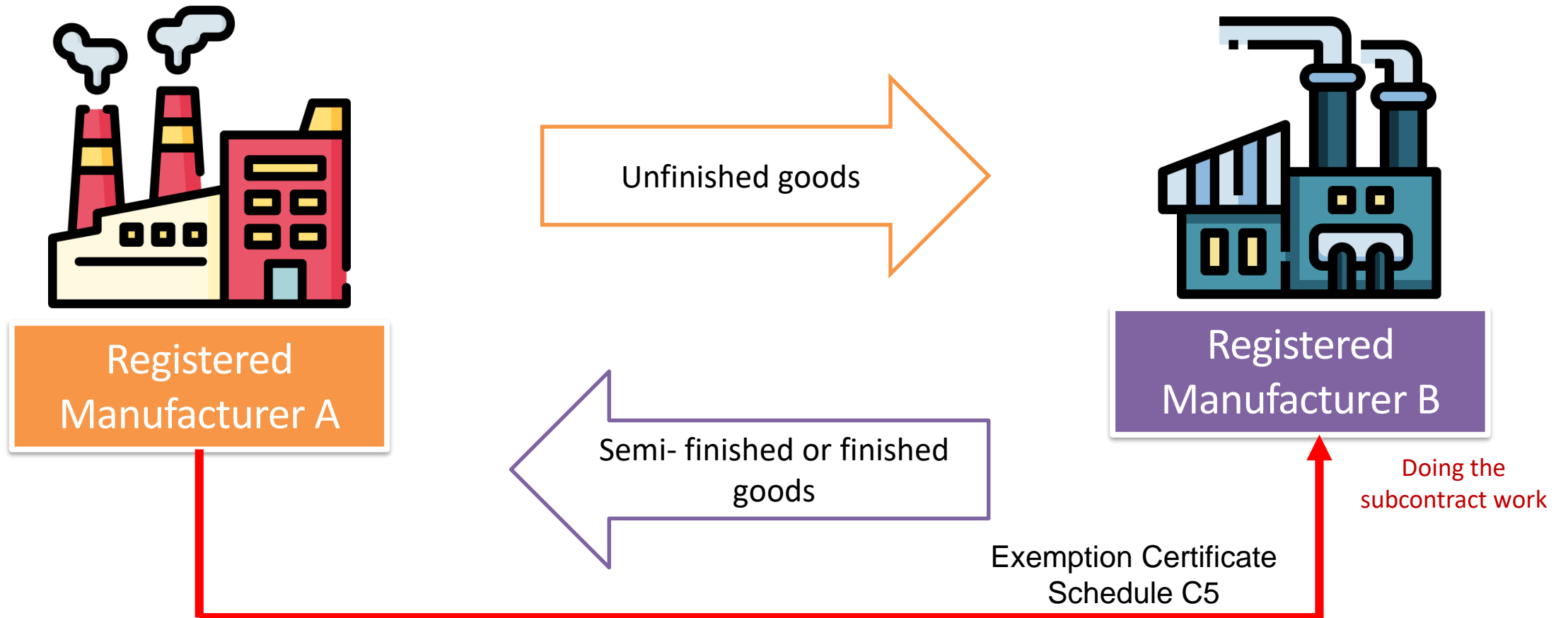
KATEGORI WAKIL

Exemption under Item C3 or C4

- Application **based on order from RM** (per order document)
- If **quantity** applied for item 3 or 4 is **inadequate**, RM and person acting on behalf of the RM shall **make new application**.
- Exemption certificate expire when all quantities of goods applied have been purchased / imported by person acting on behalf of RM.

Item	Quantity of Items Applied	Validity Period
3 and 4	Based on purchase order/ contract or estimated quantity for 3 months or less applied by RM who appoints.	Valid until all quantities applied have been purchased/ imported by a person acting on behalf of RM

Item 5, Schedule C: Subcontract work





SALES TAX EXEMPTION APPLICATION

SCHEDULE C EXEMPTION APPLICATION

Exemption under Item C5

- **Quantity applied based on DO/ Consignment/Contract.**
- If RM wish to **increase the shipment quantity**, he shall make **new application**.
- Exemption certificate expire when all quantities of goods applied have been sent to subcontractor and RM has subsequently acquired back all the semi finished / finished taxable goods after completion of subcontract work.

Item	Quantity of Items Applied	Validity Period
5	Based on delivery order/ consignment/ contract.	Valid until all quantities of goods applied have been sent to subcontractor and RM has subsequently acquired back all the goods after completion of subcontract work

ITEM 5

SCHEDULE C

Semi-finished taxable goods or finished taxable goods
subsequently returned after completion of subcontract work

(a)

RM in column
(2) sent
unfinished
goods to
another RM
to complete
and
manufacture
the goods in
column (3)

(b)

The goods
mentioned in
column (3)
are
subsequently
acquired back
by the
registered
manufacturer
in column (2)

(c)

The registered
manufacturer
in column (2)
shall pay the
sales tax on
any goods
that cannot
be accounted
for

(d)

Any other
conditions
the Director
General deem
fit to impose

Manufacturing Aids & Cleanroom Equipment

With effect from : 1 January 2024

Exemption given under:

- Sales Tax (Persons Exempted From Payment of Tax) Order – Schedule B and C
- Sales Tax (Imposition Of Tax In Respect of Special Area) Order 2018

Manufacturing aids refers to goods used to accelerate, improve, complement or complete the manufacturing process but does not become part of the finished goods.

Cleanroom is a facility in a regulated factory where pollutants such as dust, aerosol particles, airborne microbes and chemical vapors are reduced to a minimum level.

Manufacturing Aids & Cleanroom Equipment

Public Ruling No. 02/2024

237 items of manufacturing aids – eg : die (not part of machine),
cutter, grease, latex glove

51 items of cleanroom equipment – eg: apron, cap, vacuum filter,
oven, cleaning detergent.

Other than the above ?

Submit your application to Internal Tax Division, Putrajaya:

Company's official letter

List of goods required using the format in MySST (Guide Schedule
B or Schedule C)



Manufacturing Aids & Cleanroom Equipment

Kemukakan permohonan ke Bahagian Cukai Dalam Negeri, Putrajaya:

- ✓ Surat permohonan menggunakan kepala surat syarikat
- ✓ Senarai barang-barang menggunakan format Appendix 2 / Appendix 3 dalam MySST (Guide Schedule B or Schedule C)

JABATAN KASTAM DIRAJA MALAYSIA

Cawangan Dasar Cukai Jualan

Bahagian Cukai Dalam Negeri

Aras 6, Blok A, Suasana PjH

Jalan Tun Abdul Razak, Presint 2

62100 W.P. PUTRAJAYA

HOW THE EXEMPTION WORKS



Raw materials,
components,
and packaging
materials

Sijil Pengecualian Butiran
1 atau 2, jadual C

Machine

Sijil Pengecualian Butiran
55, Jadual A

Registered Manufacturer using sales tax exemptions
under Item 1 or 2 of Schedule C and
Item 55 of Schedule A

Overseas
Customer

OUTSIDE
MALAYSIA

MALAYSIA

Customer in
Malaysia

Imported Taxable
Goods



Tax Exemption



Sales tax is imposed only once

Exemption Certificate Number: (31-2587-2738266)
SME Registration No: (31262598897967)

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018
SALES TAX ACT 2018
CERTIFICATE UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

I, **LEE SING FONG**
(Director, Manager, Secretary or any other authorized person)
for **ALUMINA POLYMER INDUSTRIES SDN BHD** (31-2566-21088084)
(Name of firm or company, Sales Tax Registration Number)
address **NO 14, JALAN BELATI 1, KAWASAN PERINDUSTRIAN MUJI JAYA,
JELAPANG JOHORE BAHRU JOHORE**
(Address of taxpayer plant)

I hereby certify that the raw materials, components, manufacturing tools, equipment, equipment and packaging materials as described in the Appendix are imported, purchased or transported into Malaysia from outside Malaysia for use in the manufacture of goods, subject to the conditions specified by the Director General.

Signature: **LEE SING FONG**
Identify Card Number: **460229603667**
Designation: **DIRECTOR**

Date: **05/01/2025**
Updated Date: **05/01/2025**

(This document is computer printed and signed. Stamp is optional.)

Registered
Manufacturer



REMEMBER:

- The exemption certificate must be applied for before purchase/importation
- The effective date of the exemption certificate cannot be backdated
- Subject to the conditions stated in the Order

HOW THE EXEMPTION WORKS



REMEMBER:

- The exemption certificate must be applied for before purchase/importation
- The effective date of the exemption certificate cannot be backdated
 - Subject to the conditions stated in the Order

Check Exemption Status



Version
English

Exemption Return & Payment New Registration

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

ccc@customs.gov.my 1300 888 800

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Bulletin Board

Latest Announcements [See More](#)

**How to check
exemption status**

STATUS SIJIL PENGECCUALIAN SST SST EXEMPTION CERTIFICATE STATUS

Semakan status sijil pengecualian.
Check status for exemption certificate.

Sila pilih salah satu kriteria maklumat carian dan masukkan maklumat berkaitan.
Maklumat carian hendaklah lengkap dan tepat.
*Please select one of the searching criteria information and key in the relevant information.
The searching information must be accurate and complete.*

Jadual A / Schedule A

Please enter the Schedule A Exemption Certificate No.

STN-YYMM-XXXXXXX

Submit

Reset

SPECIAL EXEMPTION DURING THE TRANSITION PERIOD



SPECIAL EXEMPTION DURING THE TRANSITION PERIOD



Treatment during exemption for Item 4, Schedule B

(1) Item No.	(2) Persons	(3) Goods Exempted
4.	Any manufacturer approved by the Director General	Raw materials, components, manufacturing aids, cleanroom equipment and, packing and packaging materials excluding petroleum solely for use in the manufacture of exempted goods for export

Any person exempted from sales tax who fails to comply with any exemption conditions shall be liable to pay the sales tax on that exemption.

SPECIAL EXEMPTION DURING THE TRANSITION PERIOD



Effective Date Expansion Scope

Approved exemption for importation/purchase of inputs under the Sales Tax Order /AMES /Special Order from the Minister

Sales tax on the balance of input stock imported/purchased with **exemption under item 4, Schedule B is not payable**

Special Exemption

Goods exempted from tax (0%)

New Sales Tax Rate

Any Manufacturer

Registered as a registered manufacturer

1.12.2024

1.07.2025

31.08.2025

30.09.2025

General Rule:

- Finished goods exempted from tax become taxable goods
- Registered** as Registered Manufacturer **no later than 30 September 2025**
- Apply exemption on manufacturing inputs under Schedule C

Exemption certificate item 4, Schedule B needs to be **CANCELLED**

DISPOSAL



DISPOSAL OF GOODS PURCHASED / IMPORTED UNDER SALES TAX EXEMPTION



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

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.”



CUKAI JUALAN 2018

PANDUAN PELUPUSAN

Diterbitkan oleh:

Jabatan Kastam Diraja Malaysia
Bahagian Cukai Dalam Negeri
Putrajaya

30 April 2024

SALES TAX GENERAL GUIDE



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



CUKAI JUALAN 2018

PANDUAN UMUM

Diterbitkan oleh:

Jabatan Kastam Diraja Malaysia
Cukai Dalam Negeri
Putrajaya

18 Januari 2019



SALES TAX 2018

GENERAL GUIDE

Published by:

Royal Malaysian Customs Department
Internal Tax Division
Putrajaya

18 January 2019

Further information related to the following matters:

- ❖ Scope of Sales Tax Registration
- ❖ Accounting
- ❖ Responsibilities of Registered Manufacturer
- ❖ Sales Tax Exemptions
- ❖ Sales Tax Facilities
- ❖ Sales Tax Rulings

06

SST-02 RETURN



Responsibilities of A Registered Manufacturer



Form SST-02*
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 menggunakan HURUF BESAR.
Please type in using BLOCK LETTERS.
- 2) Borang ini hendaklah diisi secara bersempena 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 Return Guidelines.
- 4) Rujukan yang berfaedah (*) adalah wajib diisi.
Column with (*) is a mandatory field.
- 5) Sekiranya anda rasil untuk dilirir, sila ke angka 17.
If nothing to declare, please fill in "0".
- 6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau email cc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email cc@customs.gov.my for further enquiry.

BAHAGIAN A : MAKLUMAT PENGILANG BERDAFTAR / ORANG BERDAFTAR
PARTICULARS

CUKAI PERKHIDMATAN / SERVICE TAX

Spesifikasi / Specification	Nilai / Value	Unit / Unit
Spesifikasi / Specification	Nilai / Value	Unit / Unit
Spesifikasi / Specification	Nilai / Value	Unit / Unit

Must account for sales tax on taxable goods sold, disposed of, or used for own purposes for each taxable period

Notification of cessation of manufacturing

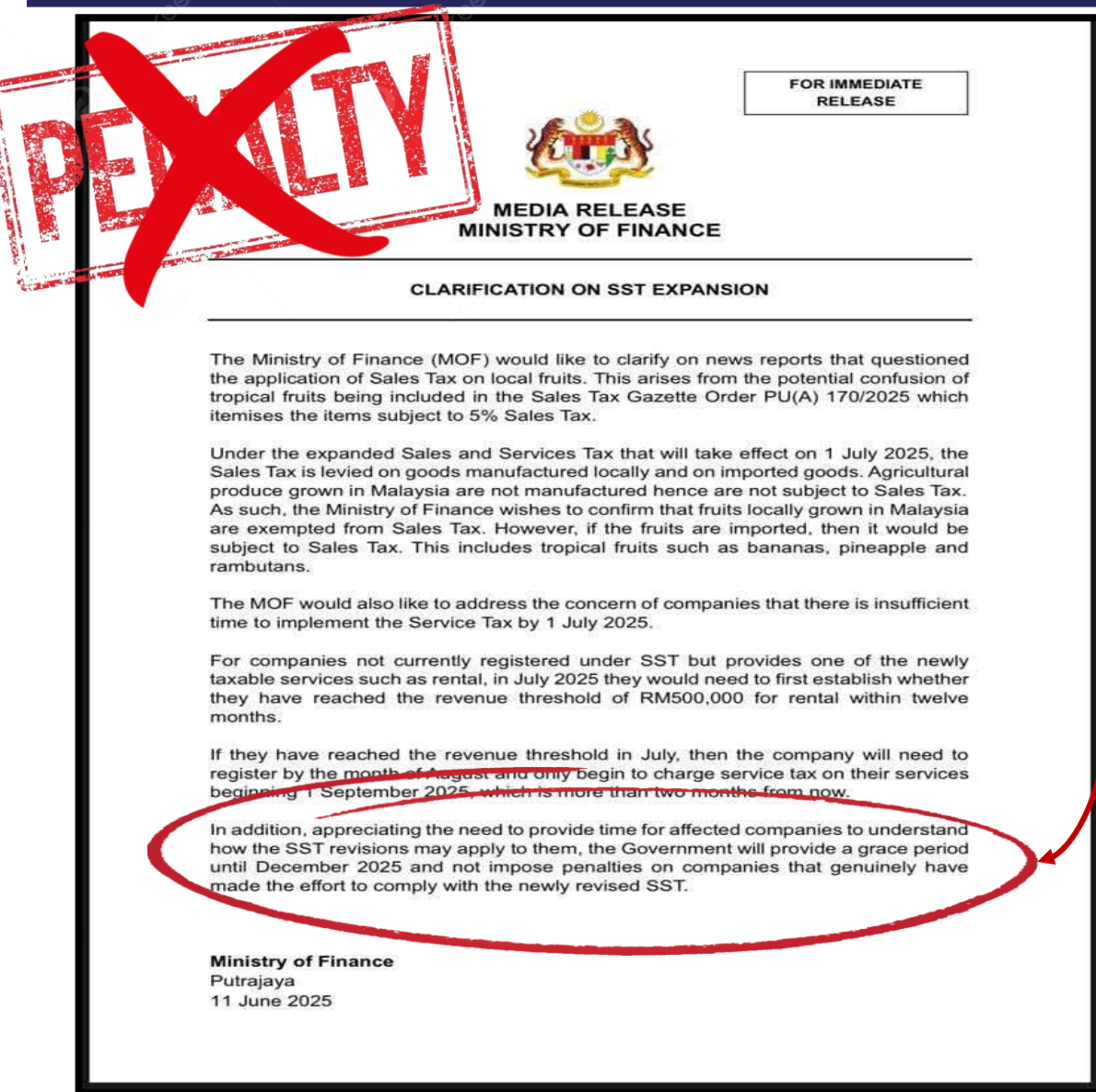
Notification of changes in registered manufacturer details (change of address/business name/change or addition of taxable goods)



Submit SST-02 statement
(Every 2 months)

Submission of the statement must not be later than the last day of the month following the end of the taxable period

Penalty Remission During The Transition Period



- ❑ Exemption from compound fines and and penalties until **31 December 2025** for the following offences:
 - (a) Late registration
 - (b) Late submission of statements
 - (c) Late payment
 - (d) Incorrect declaration (under-declaration & underpayment)
 - (e) Any errors related to invoices, credit notes, or debit notes
- ❑ Applications for penalty remission must be made to the Royal Malaysian Customs Department (JKDM) in accordance with the prescribed procedures.

SST-02 Return for the Transition Period

Declared By New IC/Passport No :	890101456057	Penalty Rate :	40.00%		
Export / Special Area / Designated Area (18a) :	0.00	Penalty Amount :	0.00		
Schedule A (Class Of Person) (18b1) :	0.00	Total Tax Payable Inclusive Penalty :	0.00		
Schedule B (Manufacturer of specific non taxable goods) (18b2) :	0.00	SST-02 Registered By IC :			
Total Value of Sales Exempted (18d) :	0.00	Registered Name :			
Total Taxable Sales :		<u>Schedule C (Raw Materials / Packaging/ Components).</u>			
Total Value of Tax Payable :		Item 1 and 2 (18b3i) :	0.00		
Tax Deduction From Credit Note (13a) * Potongan Cukai Melalui Nota Kredit :	0.00	Item 3 and 4 (18b3ii) :	0.00		
Sales Tax Deduction (13b) :		Item 5 (18b3iii) :	0.00		
Previous STD Balance :					
Adjust under STD(13A) :					
Total Tax Payable Before Penalty :					
Penalty Rate :					
Penalty Amount :					
Total Tax Payable Inclusive Penalty :					
SST-02 Registered By IC :					
Registered Name :					
Schedule C (Raw Materials / Packaging/ Components)					
Item 1 and 2 (18b3i) :	0.00				
Item 3 and 4 (18b3ii) :	0.00				
Item 5 (18b3iii) :	0.00				
<input type="button" value="Add Goods"/> <input type="button" value="Edit"/> <input type="button" value="Delete"/>					
1 - 1 in 1 are displayed					
Select	No	Item No.	Tariff		
<input checked="" type="radio"/>	1	001	1202.30.0000		
<input type="button" value="Back"/> <input type="button" value="Clear"/> <input type="button" value="Save"/>					
Select	No	Item No.	Tariff Code	Quantity/ Good Description	Good Sold Amount
<input checked="" type="radio"/>	1	001	1202.30.0000	SEED	10,00

Click to add taxable goods to the list

SST-02 Return for the Transition Period



Sales Tax

Sales Tax Return (Draft)

Detail Sales Tax Return

Item Number :

Tariff Code : Tariff Year :

Goods Description :

i. Value of Taxable Good Sold (8) :

ii. Value of Goods For Own Use / Disposed (9) :

iii. Value of Work Performed (8) :

iv. Total Value of Taxable Amount (i+ii+iii) :

v. Tax Rate % :

vi. Quantity (for petroleum/specific rate only) : Please Select ▼

vii. Tax Rate Specific : 0.00 per

Select a tariff code
E.g.: Drone 8806.21.0000 (currently 0%, new 5%)
Or
Click the 'new tariff code' button to view the list of tariff codes

1 - 2 in 2 are displayed

No	Item No.	Tariff Code	Quantity/ Good Description	Value of Taxable Goods Sold (8)	Value of Goods Own Use / Disposed (9)	Value of Work Performed (8)	Total Amount
1	001	1202.30.0000	SEED	10,000.00	0.00	0.00	10,000.00
2	002	9002.11.0000	LENSE	10,000.00	0.00	0.00	10,000.00

Page 1 Of 1

Total Taxable Sales : 20,000.00
Total Tax Amount : 1,000.00

Addition of Tariff Code



MySST SALLES & SERVICE TAX

USER GUIDE(S) W24-

Registration Info

Home Administration Registrant Registration Info Exemption Sales Tax Deduction Exemption Inquiry Return & Payment

Manufacturing/Service Details Director Premises Finished Goods

Imposing the new tax rate starting from 1 July 2025

Manufacturing/Service Details Director Premises Finished Goods Sub-Contract Agree

+ Add New Finished Goods

Actions	Finished Goods	Tariff Code	Description
Actions	PLASTIC BOTTLE	3923309000	-- OTHER

Total: 1

10



07

TREATMENT ON SALES TAX IN SPECIAL AREA & DESIGNATED AREA

Interpretation



“special area” means any:

- free zone
- licensed warehouse
- licensed manufacturing warehouse
- Joint Development Area
- licensed petroleum supply base under section 77B Customs Act 1967



“designated area” means

- Labuan
- Langkawi
- Tioman
- Pangkor
- Pulau 1



Sales Tax Treatment In Special Area



- ❑ Sales Tax Act is not applicable to any taxable goods manufactured in special area (SA)
- ❑ No sales tax levied and payable on taxable goods
 - Imported into SA
 - Transported into SA from Malaysia
 - Transported between SA
 - Transported from SA to DA
- ❑ unless the Minister otherwise directs in an order
- ❑ *Sales Tax is levied and payable on all taxable goods transported to Malaysia from SA*
 - *Deemed importation into Malaysia*
 - *Customs declaration and sales tax collection in SA*

Sales Tax Treatment In Special Area



Sales tax shall be charged and levied on the importation or transported : -



**Tasik Kenyir –
wine, spirit,
beer, malt liquor,
tobacco and
tobacco
products**

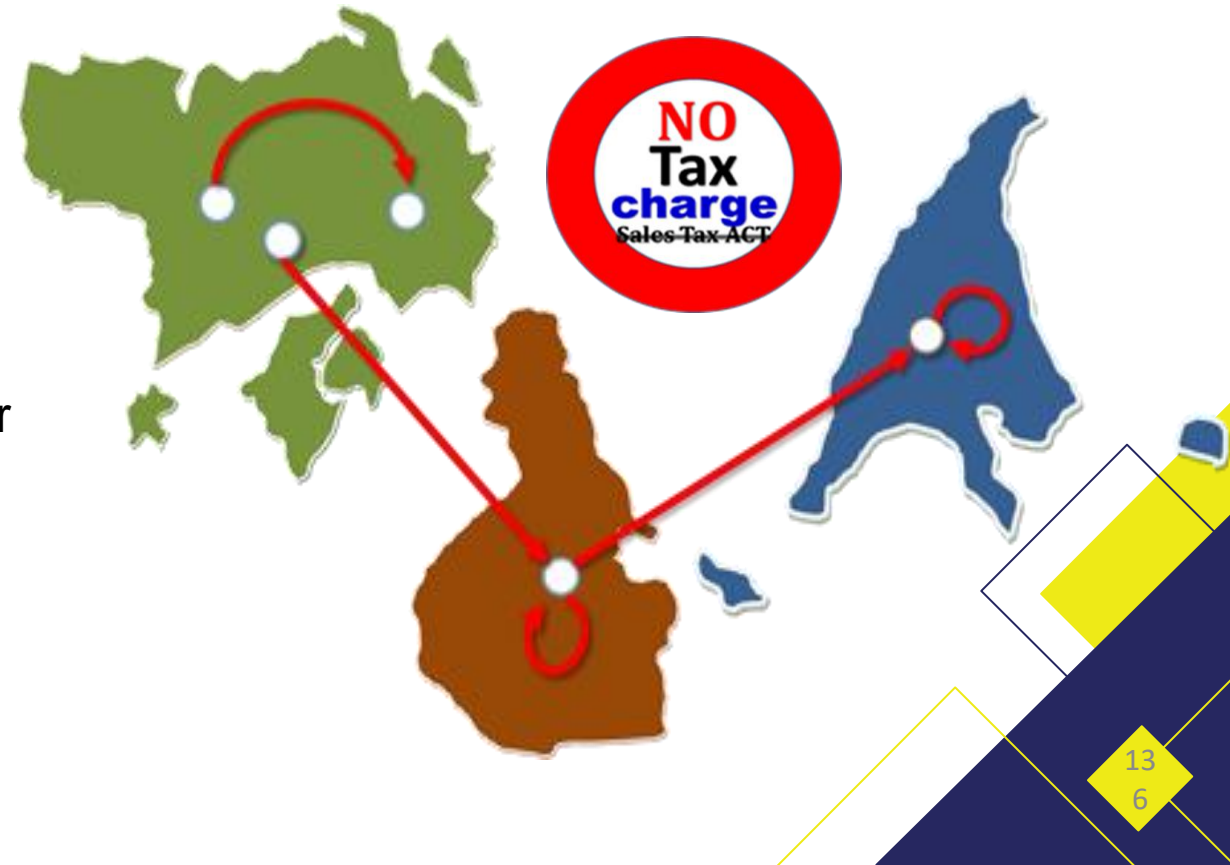
Schedule A – goods imported or transported for use in ZB/GB/GBP

1. Forklifts
2. Crane
3. Office equipment or furniture
4. Firefighting and pollution control equipment
5. Motor vehicles and spare parts
6. Petroleum and petroleum products
7. Tyres
8. Explosives and chemicals
9. Air conditioning equipment
10. All goods which are not used directly—
 - (a) in the activities approved under the First and Second Schedules of the Free Zones Act 1990 [Act 438];
 - (b) for the purpose of warehousing goods under section 65 of the Customs Act 1967 [Act 235]; or
 - (c) in the manufacturing of goods in a licensed manufacturing warehouse under section 65A Customs Act 1967.

Sales Tax Treatment In Designated Area



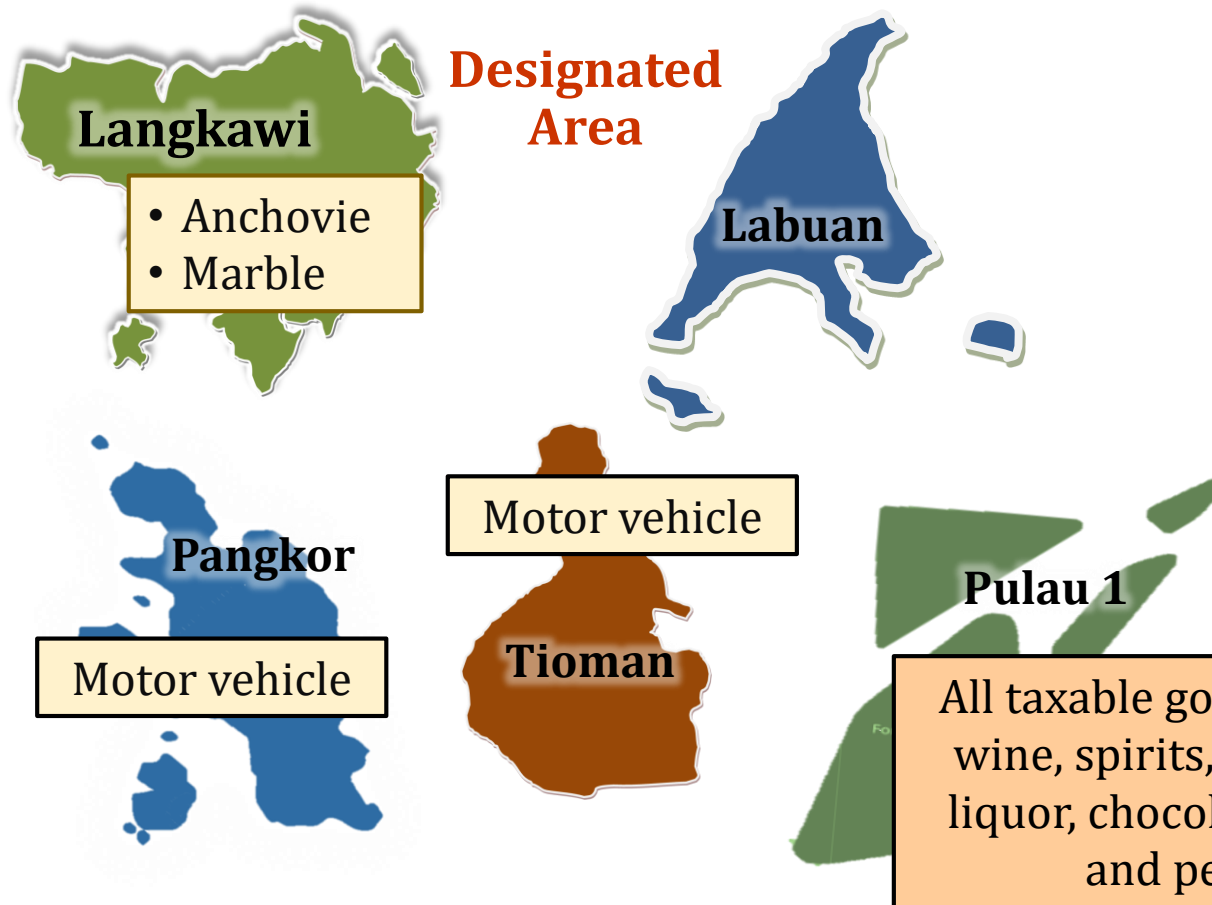
- ❑ Sale Tax Act is not applicable to any taxable goods manufactured in DA except petroleum (Sec 49, STA 2018)
- ❑ No sales tax levied and payable on taxable goods
 - ✓ Imported into DA
 - ✓ Transported into DA from Malaysia
 - ✓ Transported between DA
 - ✓ Transported from DA to special areas
- ❑ unless the Minister otherwise directs in an order
- ❑ (Sec 50, STA 2018)



Sales Tax Treatment In Designated Area



Sales tax shall be charged and levied on the importation or transported **excluding Pulau 1 : -**

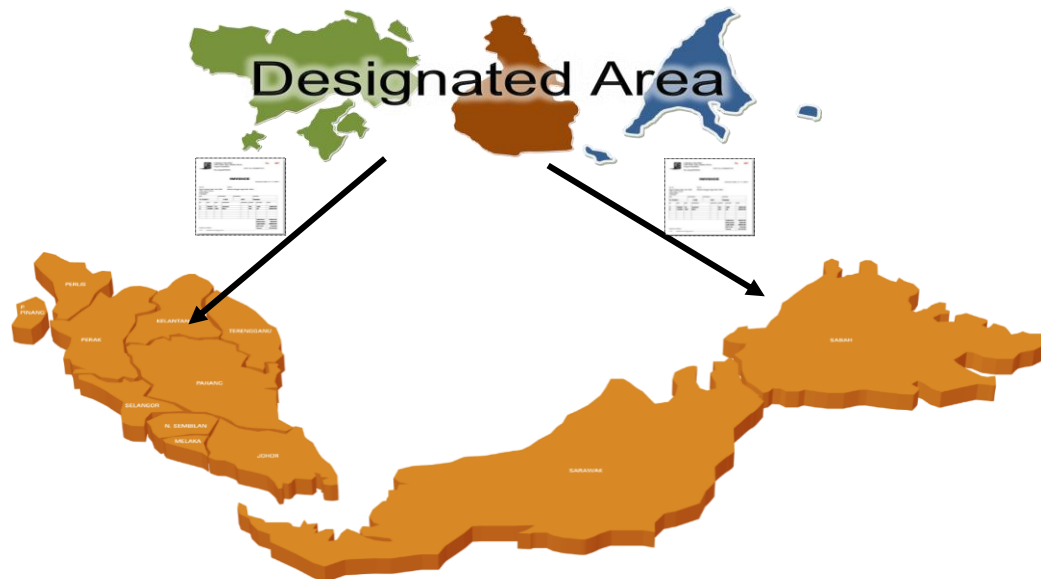


- (i) petroleum;
- (ii) cigarettes;
- (iii) tobacco products;
- (iv) smoking pipes (including pipe bowls);
- (v) Electronic cigarettes and similar personal electric vaporising devices;
- (vi) Preparation of a kind used for smoking through electronic cigarette and electronic vaporising device, in forms of liquid or gel, not containing nicotine

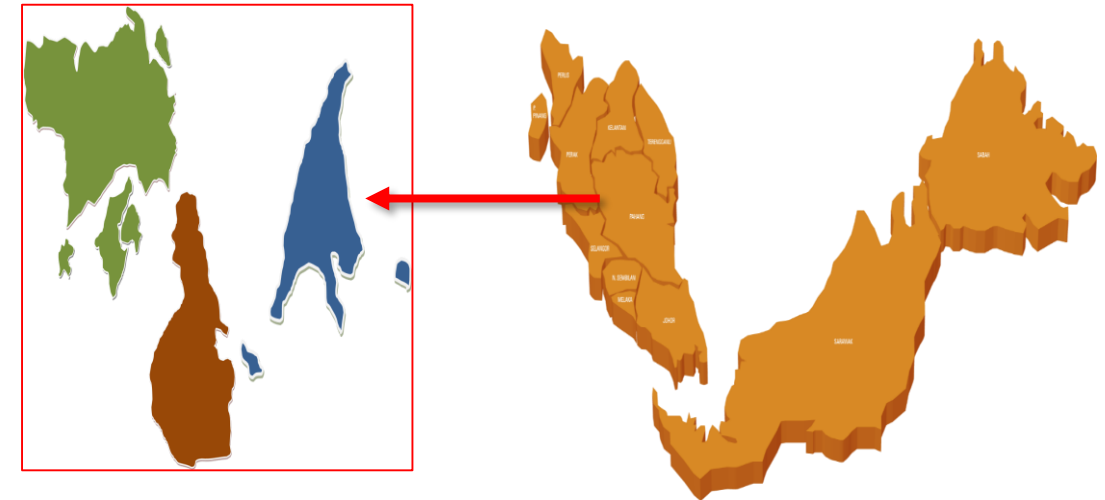
Sales Tax Treatment In Designated Area



- Sales tax is levied and payable on all taxable goods transported to Malaysia from DA
- Deemed importation into Malaysia
- Customs declaration and sales tax collection in DA



- Transported to DA
- Deemed exported to DA



Special Area & Designated Area



The expansion of the scope of Sales Tax (ST) in Malaysia **does not alter** the tax treatment for Special Areas (SA) and Designated Areas (DA). The existing provisions remain in force, and sales tax exemptions continue to apply in specific contexts



THANK YOU

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