SALES TAX 2018

GUIDE ON
SALES TAX DEDUCTION FACILITY

Published by:

Royal Malaysian Customs Department
Internal Tax Division
Putrajaya

30 October 2019

Publication

Date: 30 October 2019

The Guide on Sales Tax Deduction Facility as at 9 August 2019 is withdrawn and replaced by the Guide on Sales Tax Deduction Facility revised as at 30 October 2019.

Copyright Notice

Copyright 2019 Royal Malaysian Customs Department.

All rights reserved. Subject to the Copyright Act, 1987 (Malaysia).

The Guide may be withdrawn, either wholly or in part, by publication of a new guide.
No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form, including on-site for commercial purposes without written permission from the Royal Malaysian Customs Department (RMCD). In reproducing or quoting the contents, acknowledgment of source is required.

Disclaimer

This information is intended to provide a general understanding of the relevant treatment under Sales Tax Legislation and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary

CONTENTS

INTRODUCTION 1

TERMINOLOGY 1

SALES TAX DEDUCTION FACILITY 2

RATE OF SALES TAX DEDUCTION 3

CONDITIONS OF THE SALES TAX DEDUCTION 5

DISALLOWANCE OF SALES TAX DEDUCTION 7

MANNER OF SALES TAX DEDUCTION 8

APPLICATION PROCEDURE FOR SALES TAX DEDUCTION 11

FREQUENTLY ASKED QUESTIONS 13

INQUIRY 16

FURTHER ASSISTANCE AND INFORMATION ON SST 16

INTRODUCTION

1. The Guide on Sales Tax Deduction Facility is provided to assist the registered manufacturer in understanding the implementation of the sales tax deduction (formerly known as the Credit System during the SST 1.0 era) effective on 1 January 2019.

2. This facility is provided to reduce the burden of a registered manufacturer who purchases manufacturing inputs from a supplier and not from a registered manufacturer. This facility will avoid double taxation and lower the business cost of a registered manufacturer.

3. Legislation on the implementation of the sales tax deduction facility is as follows:

(i) Sales Tax Act 2018

(ii) Sales Tax (Amendment) Regulations 2018

(iii) Sales Tax (Determination Of Sale Value Of Taxable Goods) Regulations 2018

TERMINOLOGY

4. The following words have the following meaning in this guide:

(i) **"Supplier"** means a person who is not a registered manufacturer.

(ii) **A person deemed to be connected to another person is as prescribed under sub-regulation 2(3) of the Sales Tax ((Determination Of Sale Value Of Taxable Goods) Regulations 2018**

All rights reserved © 2019 Royal Malaysian Customs Department

SALES TAX DEDUCTION FACILITY

5. Under section 41A(1) of Sales Tax Act 2018:

(i) Subject to section 41A(2) of Sales Tax Act 2018, the Minister may make regulations prescribing –

(a) any percentage of sales tax to be deducted in respect of taxable goods purchased by any registered manufacturer;

(b) any condition for the deduction; and

(c) the form and manner of such deduction.

(ii) The deduction of sales tax under section 41A(1) of Sales Tax Act 2018 shall be made on taxable goods which are raw materials, components, packing and packaging materials used solely in the manufacturing of taxable goods.

6. A registered manufacturer may make an application to the Director General for a sales tax deduction in the form and manner as prescribed [section 41A(2A) of Sales Tax Act 2018].

7. Where the Director General approves the application for a sales tax deduction, such deduction be in accordance with the percentage and conditions as prescribed by the Minister [section 41A(2B) of Sales Tax Act 2018].

8. Any registered manufacturer may make an application for a sales tax deduction in respect of taxable goods purchased by the registered manufacturer which are raw materials, components or packing and packaging materials used solely in the manufacturing of his taxable goods [Regulations 16A, Sales Tax (Amendment) Regulations 2018].

All rights reserved © 2019 Royal Malaysian Customs Department

9. This facility is introduced because there is a registered manufacturer who has no choice but has to purchase input from a supplier and such input cannot be imported or purchased directly from other registered manufacturer using the exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) 2018. Example of purchases allowed is retail purchases (in small quantities) or ad-hoc purchases made from the supplier.

10. Registered manufacturer who is approved to use the sales tax deduction facility is also allowed to use the exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.

RATE OF SALES TAX DEDUCTION

11. The sales tax deduction rate is subject to Regulation 16B, Sales Tax (Amendment) Regulations 2018. The sales tax deduction in respect of taxable goods purchased by a registered manufacturer shall be based on the following rates:

Sales Tax Rate of the Taxable Goods Purchased	Sales Tax Deduction Rate
5%	2%
10%	4%

12. The sales tax deduction is based on the total value of the taxable goods purchased. Examples of sales tax deduction calculations are as follows:

(i) Input with sales tax rate five (5) percent

	Rate of Sales Tax Deduction (2%)
Goods price (input)	RM1,000.00
Sales tax paid (5%)	RM50.00

All rights reserved © 2019 Royal Malaysian Customs Department

	Rate of Sales Tax Deduction (2%)
Mark up by supplier (50%)	RM 525.00
Total purchase by registered manufacturer	RM1,575.00
Sales tax deduction rate	RM1,575.00 x 2%
Sales tax deduction amount	**RM31.50**

The sales tax deduction of RM31.50 will be deducted from the total value of sales tax payable in the SST-02 Tax Return.

(ii) Input with sales tax rate ten (10) percent

	Rate Of Sales Tax Deduction (4%)
Goods price (input)	RM1,000.00
Sales tax paid (10%)	RM100.00
Mark up by supplier (50%)	RM550.00
Total purchase by registered manufacturer	RM1,650.00
Sales tax deduction rate	RM1,650.00 x 4%
Sales tax deduction amount	**RM66.00**

The sales tax deduction of RM66.00 will be deducted from the total value of sales tax payable in the SST-02 Tax Return.

All rights reserved © 2019 Royal Malaysian Customs Department

CONDITIONS OF THE SALES TAX DEDUCTION

13. Under Regulation 16C, Sales Tax (Amendment) Regulations 2018, sales tax deduction made shall be subject to the following conditions:

(i) The taxable goods are purchased from a supplier and the supplier is not connected to the registered manufacturer;

(ii) Taxable goods purchased from suppliers have been paid for sales tax [Regulation 16A(1), Sales Tax (Amendment) Regulations 2018];

(iii) The purchase of the taxable goods is proved with the invoice issued by the supplier to the registered manufacturer in the national language or English language containing the following particulars:

(a) The invoice serial number;

(b) The date of the invoice;

(c) The name and address of the supplier;

(d) The name and address of the registered manufacturer who purchased the taxable goods;

(e) A description of the taxable goods sold;

(f) Any discount offered;

(g) For each description, distinguish the type of taxable goods, quantity of the taxable goods and the amount payable;

(h) The total amount payable; and

(i) Any amount expressed in a currency other than ringgit shall also be expressed in ringgit at selling rate of exchange prevailing in Malaysia at the time of sale of the taxable goods.

All rights reserved © 2019 Royal Malaysian Customs Department

(iv) The taxable goods purchased from suppliers shall be used in the manufacture of taxable goods of a registered manufacturer whom making the sales tax deduction [Regulation 16A(1), Sales Tax (Amendment) Regulations 2018];

(v) The sales tax deduction claimed in the SST-02 tax return is for the taxable period in which the purchase of goods is made [Regulation 16E(1)(b), Sales Tax (Amendment) Regulations 2018];

(vi) The registered manufacturer shall keep all records related to the deduction of sales tax from the date of deduction for a period of seven (7) years for inspection by the proper officer of sales tax at any time; and

(vii) Any other conditions as the Minister may deem fit to impose.

14. Under subregulation 2(3) of the Sales Tax (Determination Of Sale Value Of Taxable Goods) Regulations 2018, a person is deemed to be connected to another person if:

(i) They are officers or directors of one another's business;

(ii) They are legally recognised partners in business;

(iii) Any one person directly or indirectly owns, controls or holds five (5) per cent or more of the outstanding voting stock or shares of both of them;

(iv) One of them directly or indirectly controls the other;

(v) Both of them are directly or indirectly is controlled by a third person;

(vi) Together they directly or indirectly control a third person;

(vii) they are members of the same family if;

(i) They are connected by blood relationship within the third degree of relationship;

All rights reserved © 2019 Royal Malaysian Customs Department

(ii) They are married to one another or if one is married to a person who is connected within the third degree of relationship to the other; or

(iii) One has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.

(viii) One of them are trustees in a settlement if;

(a) Any one person in the settlement is a settlor;

(b) Any person is connected with the settlor referred to in subparagraph (viii)(a); or

(c) An incorporated organization is connected with that settlement.

DISALLOWANCE OF SALES TAX DEDUCTION

15. Under Regulation 16D, Sales Tax (Amendment) Regulations 2018, the Minister may at any time, in such form and manner as determined by him, disallow the deduction of sales tax be made if he is satisfied that:

(i) The registered manufacturer has provided any false, misleading or inaccurate information in his application;

(ii) The registered manufacturer has at any time ceases to manufacture taxable goods; or

(iii) Upon request in writing by the registered manufacturer.

16. Whereas under section 88A of the Sales Tax Act 2018, where any person causes or attempts to cause the deduction of sales tax under section 41A that is untrue to himself or to other person, he has committed an offense and if convicted may be liable to: -

All rights reserved © 2019 Royal Malaysian Customs Department

(i) A fine not exceeding fifty thousand ringgit (RM50,000) or to imprisonment not exceeding three (3) years or to both; and

(ii) A penalty of two (2) times the amount deducted in excess of the amount properly so deductible.

MANNER OF SALES TAX DEDUCTION

17. Sales tax deduction shall be made based on the rate prescribed under Regulation 16B, Sales Tax (Amendment) Regulations 2018 and made in the return for the taxable period during which the taxable goods were purchased [Regulation 16E, Sales Tax (Amendment) Regulations 2018].

18. The sales tax deduction amount shall be deducted from the total value of tax payable in the SST-02 tax return.

19. Purchase of inputs made prior to the effective date of the registration application approval letter and purchases made outside a taxable period is not allowed. For example, inputs were purchased in January and February, sales tax deductions shall be deducted from the total value of tax payable for the taxable period of January and February only.

20. Sales tax deduction which can be deducted for the current taxable period shall automatically enter in column 13(b) in the SST-02 tax return.

Example 1:

Sales Tax Deduction Menu in MySST System

Taxable Period Jan - Feb			
Balance b/f [1]	-	Tax deduction used	RM 1,000
Current tax deduction	RM 1,000	Balance c/f [2]	-
	RM 1,000		**RM 1,000**

Notes:

[1] Balance brought forward; [2] Balance carried forward

All rights reserved © 2019 Royal Malaysian Customs Department

Sales Tax Deduction in SST-02 Tax Return

SST-02 Tax Return		**Jan-Feb**
Item 12	Total Value of Tax Payable	RM1,500
Deduct: Amount of Tax Deduction		
Item 13(a)	Tax Deduction from Credit Note	-
Item 13(b)	Sales Tax Deduction	RM1,000
Item 13A	Adjustment under Sales Tax Deduction	-
Item 14	**Total Tax Payable Before Penalty Imposed**	**RM 500**

21. If the sales tax deduction amount for any taxable period exceeds the total value of sales tax payable, the balance of the sales tax deduction amount may be deducted in the return for the next taxable period until the whole balance of the sales tax deduction amount has been deducted. The balance of the sales tax deduction amount which carried forward to the next taxable period will be adjusted automatically in the MySST system.

***Example 2**:*

Sales Tax Deduction Menu in MySST System

Taxable Period Jan – Feb			
Balance b/f	-	Tax deduction used	RM 1,000
Current tax deduction	RM 1,000	Balance c/f	-
	RM 1,000		**RM 1,000**
Taxable Period Mar – April			
Balance b/f	-	Tax deduction used	RM 1,000
Current tax deduction	RM 1,500	Balance c/f	RM 500
	RM 1,500		**RM 1,500**
Taxable Period Mei – Jun			
Balance b/f	RM 500	Tax deduction used	RM 1,000
Current tax deduction	RM 1,000	Balance c/f	RM 500
	RM 1,500		**RM 1,500**

All rights reserved © 2019 Royal Malaysian Customs Department

Sales Tax Deduction in SST-02 Tax Return

SST-02 Tax Return	Taxable Period		
	Jan – Feb RM	Mar – Apr RM	Mei – Jun RM
Item 12: Total Value of Tax Payable	1,500	1,000	1,000
Deduct: Amount of Tax Deduction			
Item 13(a): Tax Deduction from Credit Note	-	-	-
Item 13(b): Sales Tax Deduction	1,000	1,500	1,000
Item 13A: Adjustment Under Sales Tax Deduction	-	1,000	-
Item 14: Total Tax Payable Before Penalty Imposed	**500**	**0**	**0**

22. Any balance of the sales tax deduction amount not deducted shall not be refunded where the registered manufacturer ceases to manufacture taxable goods.

23. A registered manufacturer who has purchased input, but does not make any sales of taxable goods within the taxable period may apply for a sales tax deduction for the taxable period as well. The sales tax deduction amount for the taxable period will be carried forward to the next taxable period.

24. If a registered manufacturer has deducted any amount of sales tax payable on the purchase of taxable goods and such taxable goods have been disposed of by another person other than the registered manufacturer or other than for the manufacturing of his taxable goods, he shall notify the proper officer of sales tax of such disposal and pay the whole or any part of the amount of sales tax deducted.

25. Any registered manufacturer who fails to notify disposal of a taxable good is deemed to have committed an offense.

All rights reserved © 2019 Royal Malaysian Customs Department

APPLICATION PROCEDURE FOR SALES TAX DEDUCTION

26. Registered manufacturer shall apply for sales tax deduction facility through the MySST system. There are two (2) levels of application as follow:

(i) **Application for Registration**

(a) Registered manufacturer must register as approved person to use sales tax deduction facility.

(b) An approval letter for application registration of sales tax deduction will be issued automatically by the MySST system upon successful submission. The registration approval number and the effective date are stated in the approval letter. Example of an approval letter is as in *Appendix 1*.

(c) The approval letter is given to the applicant blanketly.

(ii) **Application for Sales Tax Deduction for a Relevant Taxable Period**

(a) An application for the sales tax deduction must be made prior to the declaration of the SST-02 tax return for any taxable period.

(b) A registered manufacturer who has registered as an approved person shall complete purchase information on raw materials, components or packing and packaging materials from suppliers for the relevant taxable period.

(d) Purchases made prior to the effective date of the registration application approval letter are not allowed for a sales tax deduction.

(e) The purchases information required are such as the date and supplier’s invoice number, name of the supplier, the supplier's

All rights reserved © 2019 Royal Malaysian Customs Department

business registration number, tariff code and description of the goods and purchase price.

(f) No amendments can be made after the 'submit' button is clicked. The sales tax deduction amount will not be deducted in the SST-02 tax return if the application is still kept as a draft.

(g) Sales Tax Deduction Application Certificate and purchase information for the relevant tax period will be generated by the MySST system upon submission of the application (*Appendix 2*).

(h) The sales tax deduction amount will automatically enter into the SST-02 return to be deducted from the total value of tax payable when the registered manufacturer declares the SST-02 tax return for the relevant taxable period.

27. The steps for applying a sales tax deduction facility is described in *Appendix 3* of this guide.

All rights reserved © 2019 Royal Malaysian Customs Department

FREQUENTLY ASKED QUESTIONS

1. Q : **Who can use the sales tax deduction facility?**

   A : Registered manufacturer and subject to the conditions as prescribed under Regulation 16C of the Sales Tax (Amendment) Regulations 2018.

2. Q : **Can I make a sales tax deduction for purchases of trading goods from registered manufacturers who also carry on trading activities?**

   A : Not allowed because the condition of a sales tax deduction is the goods are purchased from a supplier. A supplier definition is a person who is not a registered manufacturer.

3. Q : **What kind of goods that can be claimed under sales tax deduction facility?**

   A : Goods that are allowed for sales tax deduction are taxable goods purchased by the registered manufacturer from a supplier which are raw materials, components or packing and packaging materials used solely in the manufacturing of his taxable goods.

4. Q : **Can I apply for a sales tax deduction for purchases made between September 2018 and December 2018 in the current taxable period?**

   A : The Sales Tax Deduction facility is effective in Malaysia on 1 January 2019. A sales tax deduction is not allowed for purchases made prior to 1 January 2019.

5. Q : **The date of my approval letter is effective on 15 January 2019. Can I apply for a sales tax deduction for purchases made on 6 January 2019?**

   A : Not allowed. The system will prevent any date of invoices prior to the effective date of the approval letter from applying sales tax deduction.

All rights reserved © 2019 Royal Malaysian Customs Department

6. Q : **I forgot to apply sales tax deduction for purchases made in a taxable period March-April 2019. Can I make a sales tax deduction for those purchases in a taxable period May-June 2019?**

A : Not allowed. A sales tax deduction shall be made in SST-02 tax return for the taxable period during which the taxable goods were purchased.

7. Q : **I have declared the SST-02 tax return for the taxable period of May-June 2019 and made the appropriate payment. Can I make a sales tax deduction after the SST-02 tax return is declared?**

A : Not allowed. Application for sales tax deduction for any taxable period must be made before the SST-02 tax return is declared.

8. Q : **Can I apply for sales tax deductions for purchases of company assets or other company expenses?**

A : Not allowed. A sales tax deduction is only allowed on the purchase of inputs/ taxable goods used in the manufacturing activity of taxable goods of the registered manufacturer only.

9. Q : **Can I make sales tax deductions for exempted goods**?

A : Not allowed. The system will not make any sales tax deduction if the tax rate for the tariff code is zero.

10. Q : **What are the documents required to make sales tax deduction?**

A : Purchase of the taxable goods must be proved with the invoice issued by the supplier to the registered manufacturer in the national or English language containing particulars as prescribed under Regulation 16C(b) of the Sales Tax (Amendment) Regulations 2018.

All rights reserved © 2019 Royal Malaysian Customs Department

11. Q : **My company has submitted a sales tax deduction application for the taxable period of January-February 2019. Can I make an amendment to it? Can I make an amendment in the next taxable period?**

A : No amendment is allowed after the sales tax deduction application is submitted.

12. Q : **Do I need to keep records related to the sales tax deduction facility?**

A : Yes. Registered manufacturer shall keep records related to the sales tax deduction from the date of deduction for a period of seven (7) years for inspection by the proper sales tax officer/ audit officer at any time.

13. Q : **I had made a sales tax deduction for Invoice ABC in the taxable period of Jun – July 2019. In August 2019, I returned a few of the goods purchased to the supplier due to poor quality. The supplier subsequently issued a credit note for the goods returned. How should I do adjustment for the sales tax deduction that had been made?**

A : Refund of the tax involved shall be made in the Form SST-ADM (other payments under Sales Tax Act 2018) by the end of the following month after the month on which the credit note was issued.

All rights reserved © 2019 Royal Malaysian Customs Department

INQUIRY

For any inquiries for this guide please contact:

Internal Tax Division (SST)
Royal Malaysian Customs Department
Level 3 - 7, Block A, Menara Tulus,
No. 22, Persiaran Perdana, Presint 3,
62100 Putrajaya.

FURTHER ASSISTANCE AND INFORMATION ON SST

Further information on SST can be obtained from:

(i) SST website : https://mysst.customs.gov.my

(ii) Customs Call Center:
- Tel : 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- Email: ccc@customs.gov.my

All rights reserved © 2019 Royal Malaysian Customs Department

SUMMARY OF DOCUMENT CHANGES

Version 4 – 30 October 2019

Para	Changes
FAQ	By inserting FAQ 13

JABATAN KASTAM DIRAJA MALAYSIA
Stesen Kuala Lumpur
Jabatan Kastam Diraja Malaysia
Kompleks Kastam WPKL, 22, Jalan SS 6/3 Kelana Jaya, 47301 Petaling Jaya, Selangor
Telefon : 03-83232100 / 1-300-888-500
Faksimile : 03-88824911
Laman Web : www.mysst.customs.gov.my
E-Mel : ccc@customs.gov.my

…<Nama Syarikat>……..
…<Alamat Syarikat>……
……
……
……

Ruj Kami :
Tarikh :
SST No. :
Stesen Mengawal :

Tuan/Puan,

SURAT KELULUSAN PERMOHONAN PENDAFTARAN UNTUK PEMOTONGAN CUKAI JUALAN DI BAWAH SEKSYEN 41A, AKTA CUKAI JUALAN 2018

Perkara di atas dirujuk.

Dimaklumkan bahawa permohonan tuan/puan untuk pendaftaran pemotongan cukai jualan telah diluluskan oleh Menteri selaras dengan Seksyen 41A, Akta Cukai Jualan 2018 berdasarkan sebab-sebab berikut:

1. PEMBELIAN SECARA RUNCIT / DALAM KUANTITI YANG KECIL.

Butir-butir kelulusan tuan/puan adalah seperti berikut:

No Kelulusan Pendaftaran :
Tarikh Berkuatkuasa :

Sebagai orang yang telah diluluskan pendaftaran untuk pemotongan cukai jualan di bawah Seksyen 41A, Akta Cukai Jualan 2018 tuan/puan dikehendaki mematuhi syarat-syarat permohonan pemotongan cukai jualan yang ditetapkan seperti di **LAMPIRAN 1.**

Tuan/Puan boleh melayari laman web MySST di capaian www.mysst.customs.gov.my atau menghubungi pejabat ini seperti maklumat yang tertera di atas untuk keterangan lanjut.

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

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Jabatan Kastam Diraja Malaysia

Cetakan komputer ini tidak memerlukan tandatangan

LAMPIRAN 1

SYARAT – SYARAT PERMOHONAN PEMOTONGAN CUKAI JUALAN

- Bahan mentah, komponen atau bahan pembungkusan bercukai dibeli dan digunakan semata-mata dalam pengilangan barang siap bercukai.

- Bahan mentah, komponen atau bahan pembungkusan bercukai dibeli daripada orang yang bukan pengilang berdaftar.

- Pembekal itu tidak mempunyai hubungan dengan pengilang berdaftar.

- Cukai jualan bagi bahan mentah, komponen atau bahan pembungkusan yang dibeli telah dibayar

- Invois yang dikeluarkan oleh pembekal kepada pengilang berdaftar adalah dalam Bahasa Melayu atau Bahasa Inggeris yang mengandungi butir-butir yang ditetapkan seperti dalam Peraturan 7 (Peraturan Cukai Jualan 2018).

- Pengilang berdaftar hendaklah membuat pemotongan cukai jualan dalam Borang SST-02 bagi tempoh bercukai semasa barang bercukai itu dibeli.

- Untuk pemotongan cukai jualan kali pertama, pengilang berdaftar hanya boleh membuat pemotongan cukai jualan bagi invois pembelian yang dikeluarkan pada/selepas tarikh kelulusan pendaftaran berkuatkuasa.

- Pengilang berdaftar yang telah membuat pemotongan apa-apa jumlah cukai jualan ke atas pembelian bahan mentah, komponen atau bahan pembungkusan yang bercukai tidak boleh melupuskan barang tersebut atau dia perlu membayar jumlah pemotongan cukai jualan yang terlibat.

Sales Tax Deduction No. :

SST No. :

Sales Tax Deduction (STD) Under Section 41A Sales Tax Act 2018

I _____
(Name of Declarant)

for _____
(Name of Firm/Company)

address _____

_____
(Address of Business)

_____
(STD Submitted Date)

_____

(Taxable Period of Sales Tax Deduction)

Cetakan komputer ini tidak memerlukan tandatangan

I hereby certify that purchased items from date dd/mm/yyyy as below:

NO	INVOICE DATE	INVOICE NO.	SUPPLIER'S NAME	BRN	TARIFF CODE	DESCRIPTION OF GOODS TO BE PURCHASED	DESCRIPTION OF GOODS	RATE OF SALES TAX	PURCHASE PRICE (RM)	RATE OF SALES TAX DEDUCTION (%)	AMOUNT OF SALES TAX DEDUCTION (RM)
1											
2											
3											
4											
5											
6											

Total Deduction Amount : RMxxxxx

Cetakan komputer ini tidak memerlukan tandatangan

JABATAN KASTAM DIRAJA MALAYSIA

USER MANUAL

SALES TAX DEDUCTION SYSTEM (PUBLIC USER)

CONTENTS

1. SALES TAX DEDUCTION (PUBLIC DASHBOARD) 1

1.1 Login to Dashboard 2

1.2 Update Company Information 4

1.3 Add New Director 5

1.4 Update Director 7

1.5 Agreement 9

1.6 Home (Sales Tax Deduction menu) 10

1.7 Sales Tax Deduction Registration Form 11

1.8 Sales Tax Deduction Approval Letter 16

1.9 Deduction Period List (Sales Tax Deduction) 18

1.10 Apply Deduction (Deduction Period List) 19

1.11 Print Certificate (Deduction Period List) 28

1.12 Return & Payment 31

1.13 Return & Payment (Reset to Draft) 41

1.14 Reapply Sales Tax Deduction 46

1. SALES TAX DEDUCTION (PUBLIC DASHBOARD)

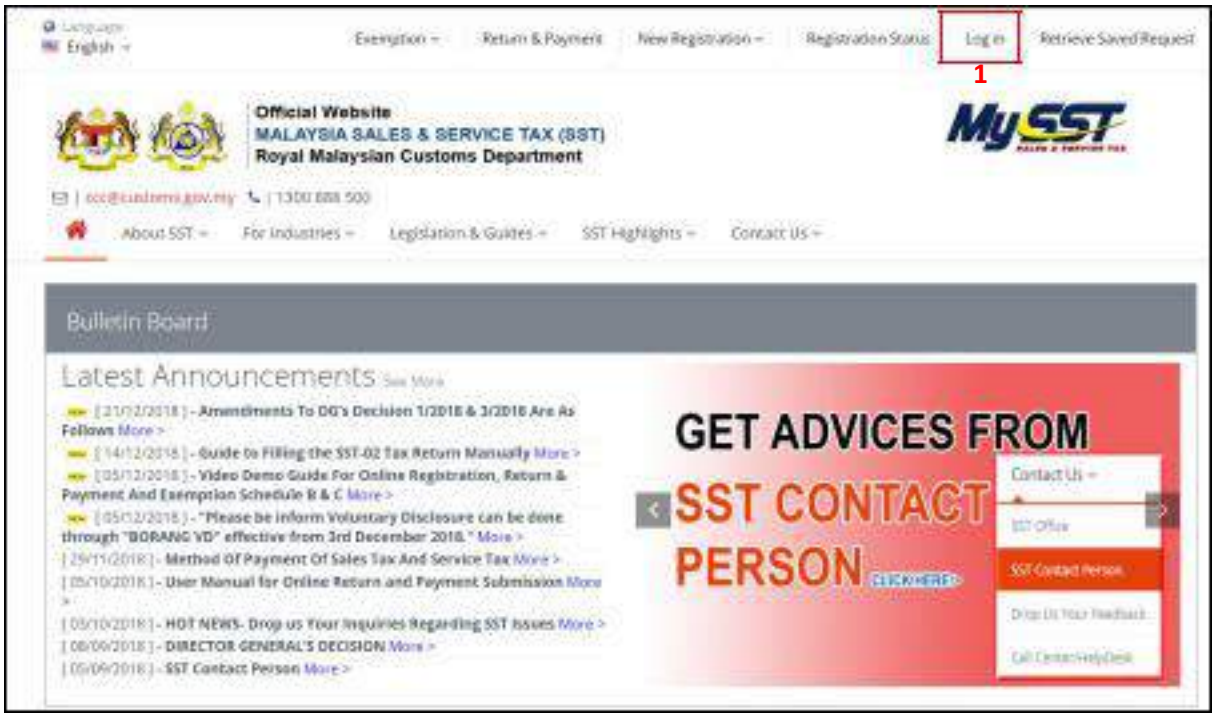


Figure 1: MySST website

1. Go to https://mysst.customs.gov.my/ and display MySST website. (refer Figure 1)

2. Click on Log in menu and display Login page. (refer Figure 1)

1.1 Login to Dashboard

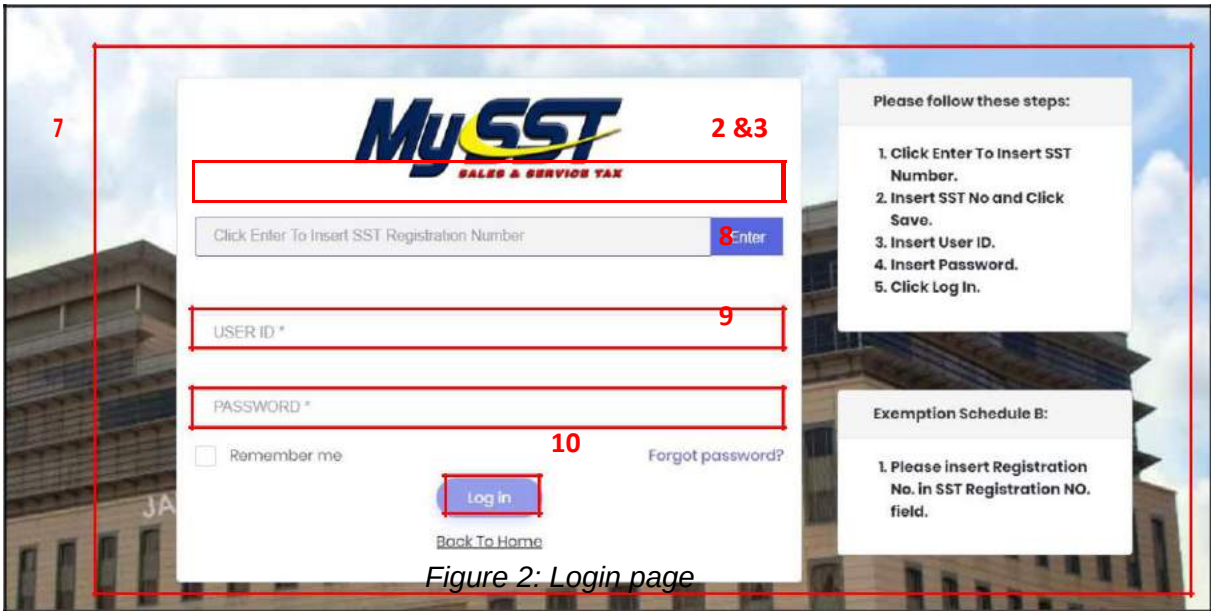


Figure 2: Login page

3. Click on Search button to insert SST Registration Number in the box provided or Click Enter to insert in SST Registration Number
(Eg: STN-YYMM-XXXXXXXX) (refer Figure 2)

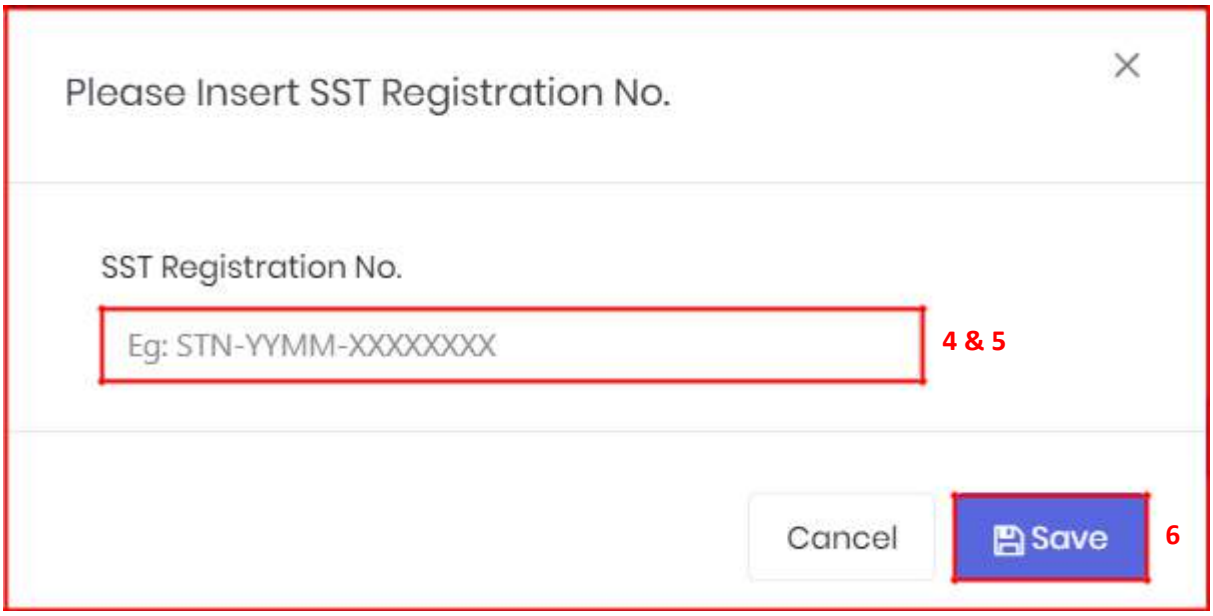


Figure 3: Please Insert SST Registration No.

4. Display pop-up window of Please Insert SST Registration No. (refer Figure 3)
5. Insert SST Registration No. (Eg: STN-YYMM-XXXXXXXX) (refer Figure 3)
6. Insert SST No and Click Save button (refer Figure 3)
7. Display Login page (refer Figure 2)
8. Insert User ID (email address) in text input provided (refer Figure 2)
9. Insert password in input field provided (refer Figure 2)
10. Click on Log In button (refer Figure 2)

1.2 Update Company Information

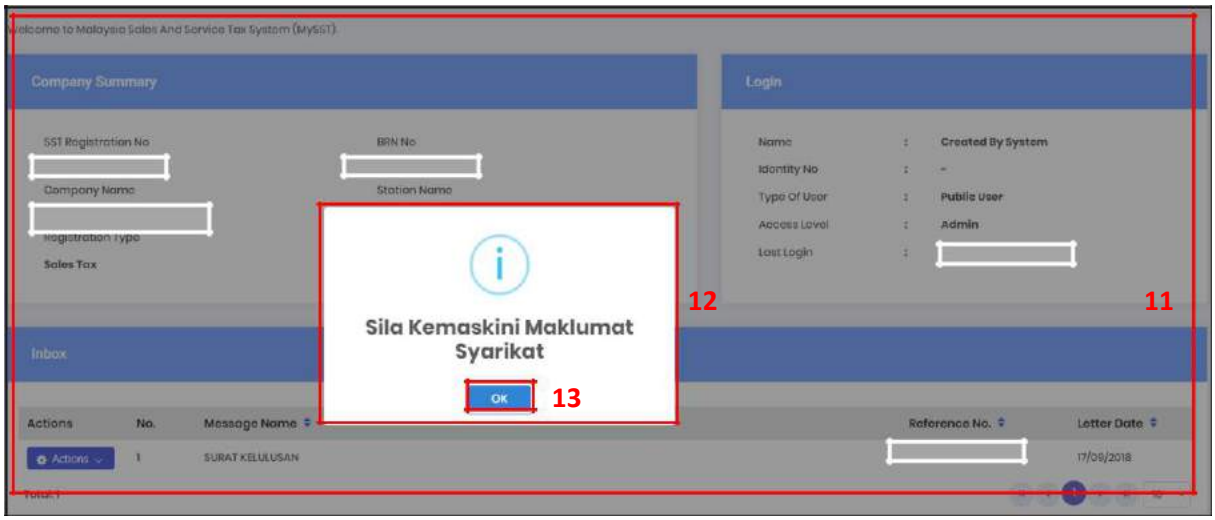


Figure 4: Sila Kemaskini Maklumat Syarikat pop-up

11. Display Dashboard page (refer Figure 4)

12. Once login, ‘’Sila Kemaskini Maklumat Syarikat’’ pop up message displayed. (Refer Figure 4)

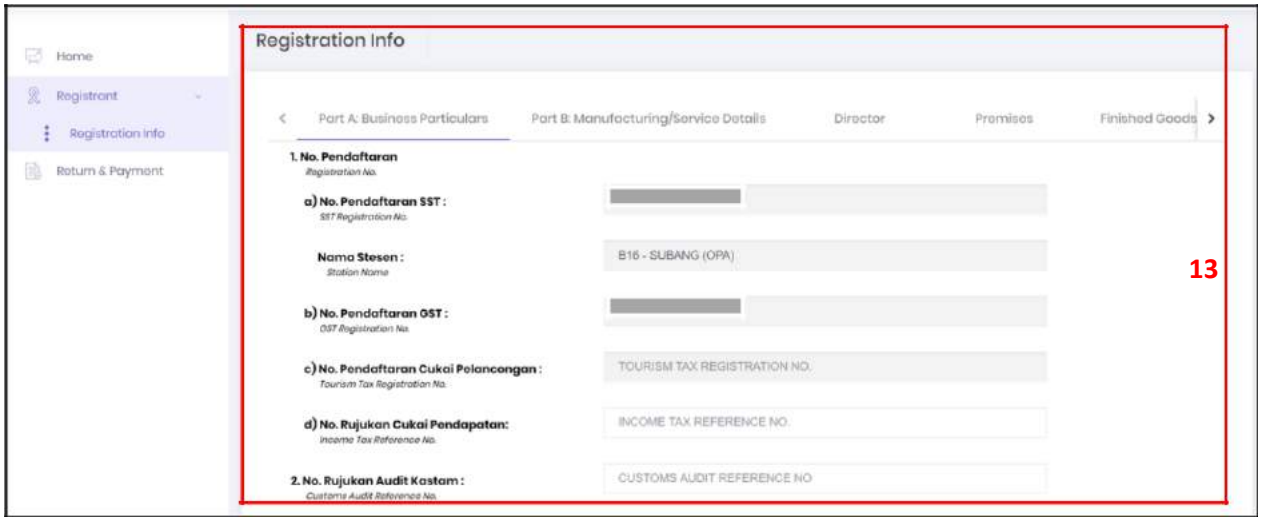


Figure 5: Registration Info

13. Click Ok button and redirect to Registration Info (refer Figure 5)

1.3 Add New Director

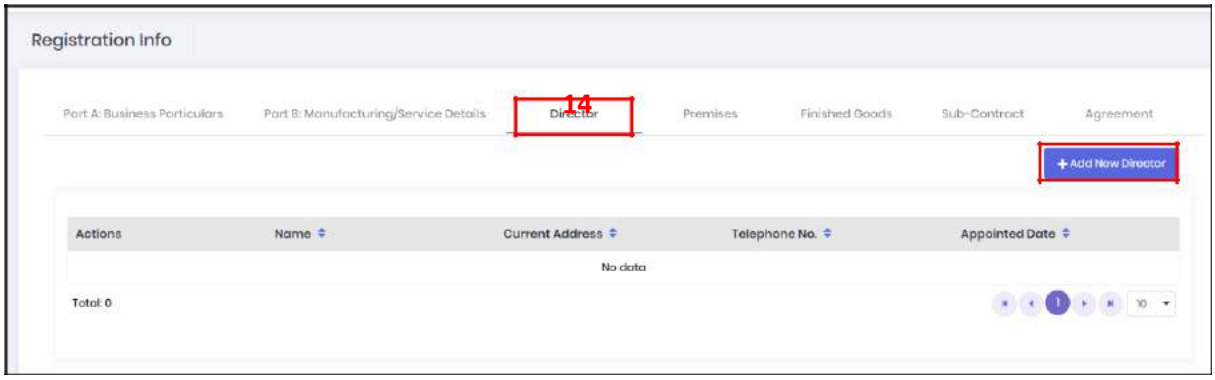


Figure 6: Director (Registration Info)

14. Click Director Tab and update director information. Add new director if necessary. (Refer Figure 6)

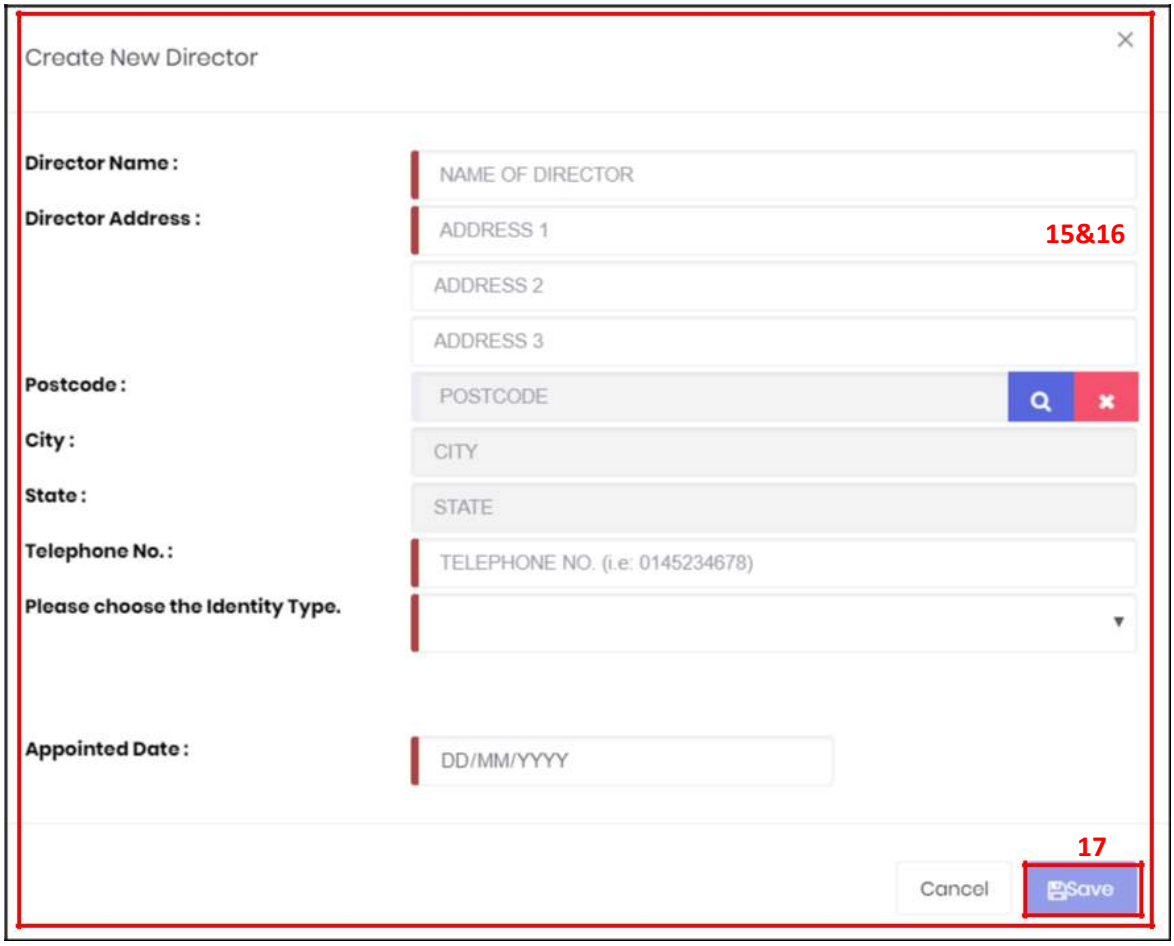


Figure 7: Create New Director

15. Click Add New Director button and Create New Director screen displayed. (refer Figure 7)

16. Fill in provided field. (refer Figure 7)

17. Click Save button and Director information saved successfully. (refer Figure 7)

1.4 Update Director

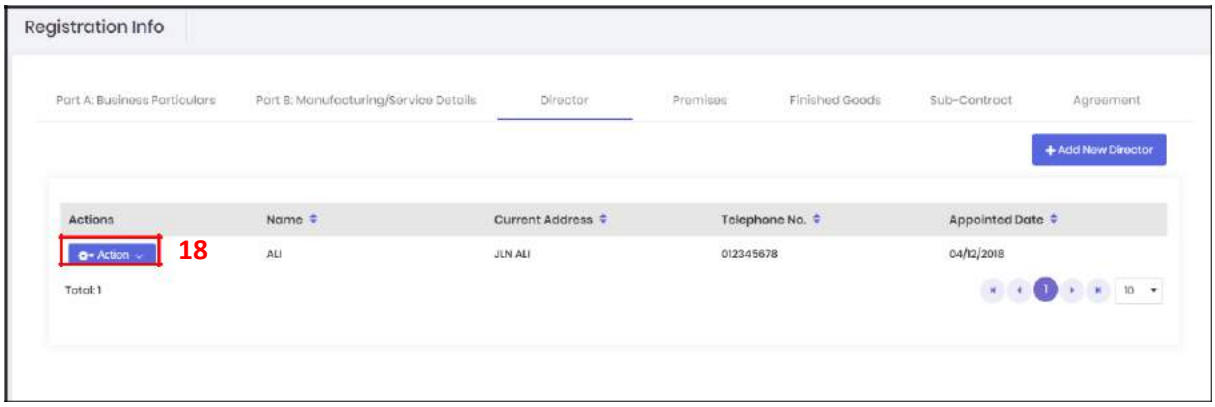


Figure 8: Director (Update Director)

18. Click Action> Edit button and Update Director screen displayed. (refer Figure 8)

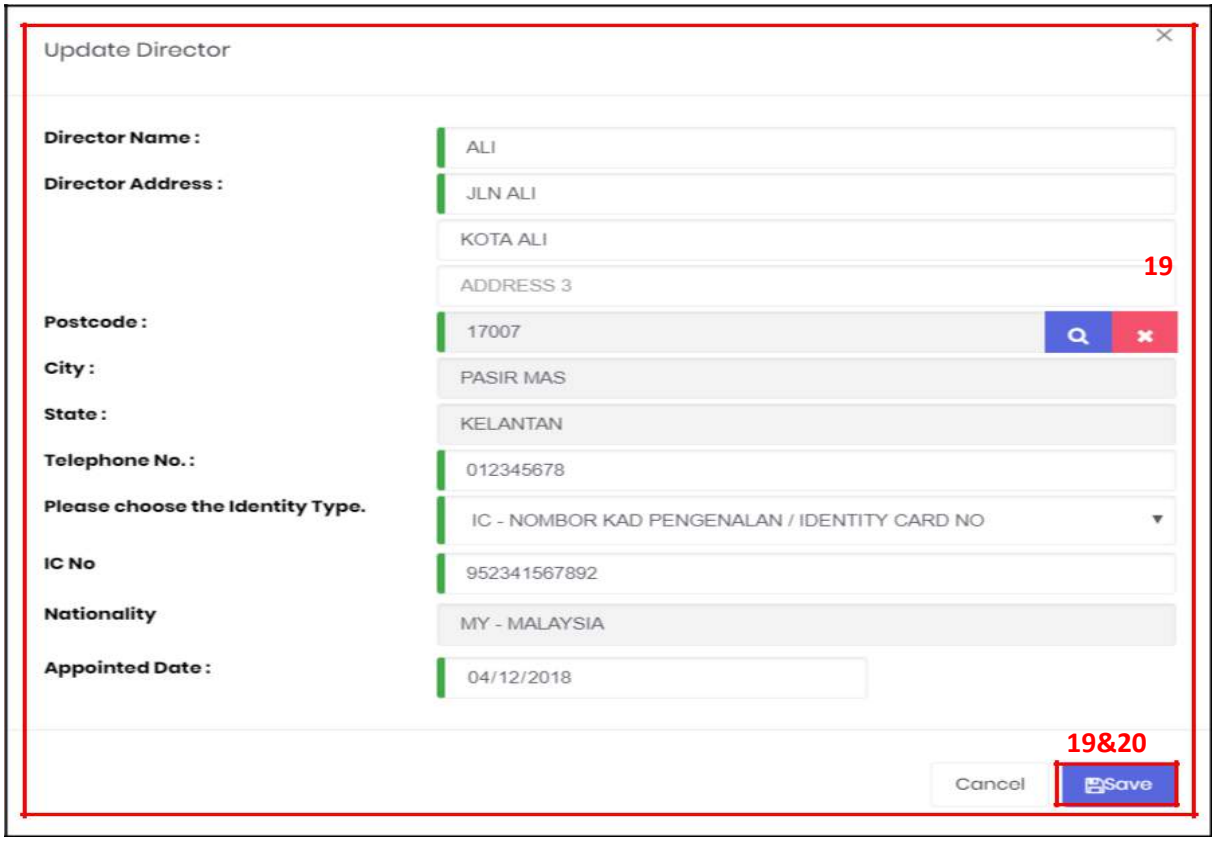


Figure 9: Update Director

19. Update director information in field provided and Click Save button.
    (Refer Figure 9)

20. Director information saved successfully. (Refer Figure 9)

1.5 Agreement

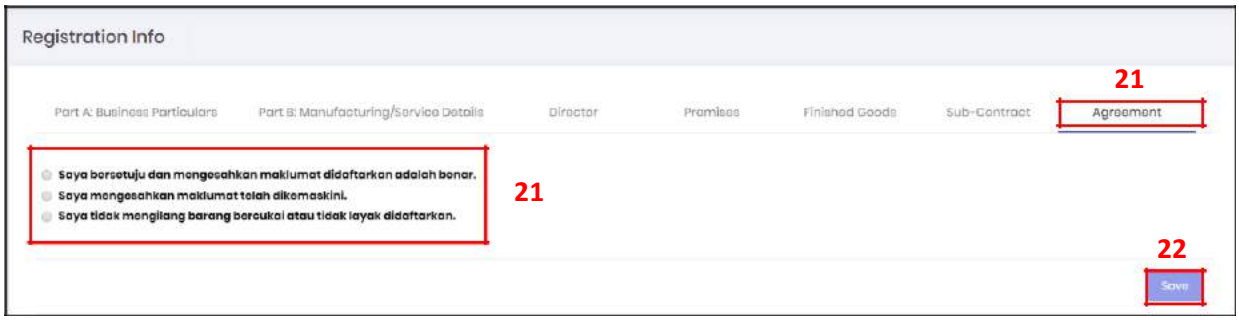


Figure 10: Agreement (Registration Info)

21. Click on Agreement tab and tick one of agreement checkbox (mandatory)

    (Refer Figure 10)

22. Click Save button and ‘’Saved Successfully’’ message displayed. (Refer Figure 10)

1.6 Home (Sales Tax Deduction menu)

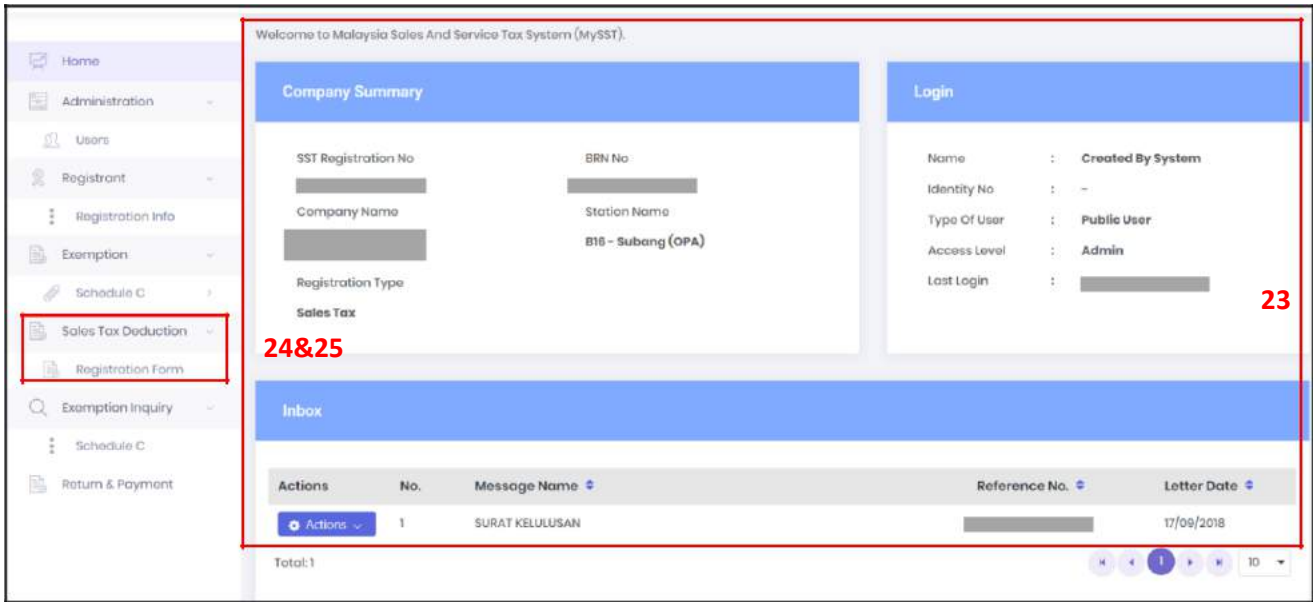


Figure 11: Home

23. Redirect to Home. (Refer Figure 11)

24. Sales Tax Deduction menu appear on dashboard. (Refer Figure 11)

25. Click on Sales Tax Deduction> Registration Form to register for Sales Tax Deduction. (Refer Figure 11)

1.7 Sales Tax Deduction Registration Form

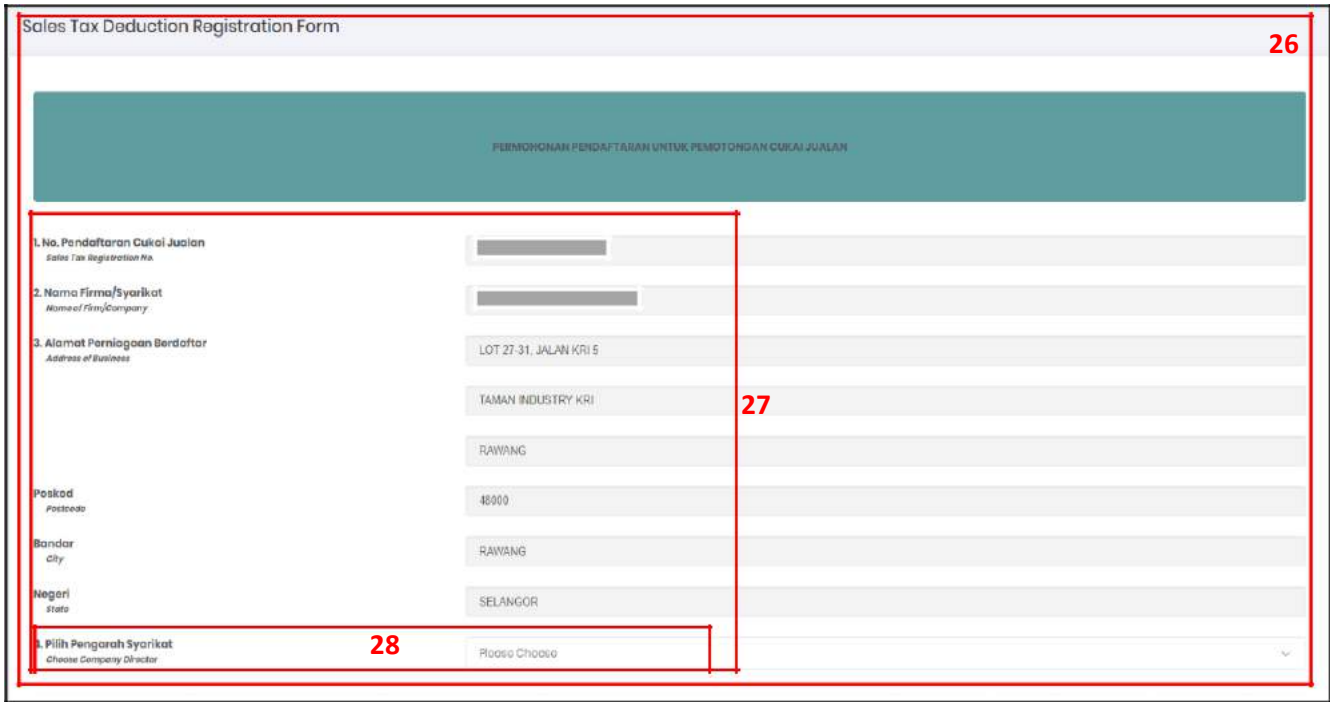


Figure 12: Sales Tax Deduction Registration Form

26. Sales Tax Deduction Registration Form displayed. (Refer Figure 12)

27. Field below is auto populated: (refer Figure 12)

a) Sales Tax Registration No.

b) Name of Firm/ Company

c) Address of Business

d) Postcode

e) City

f) State

28. Choose Company Director is a dropdown list and mandatory. (Refer Figure 12)

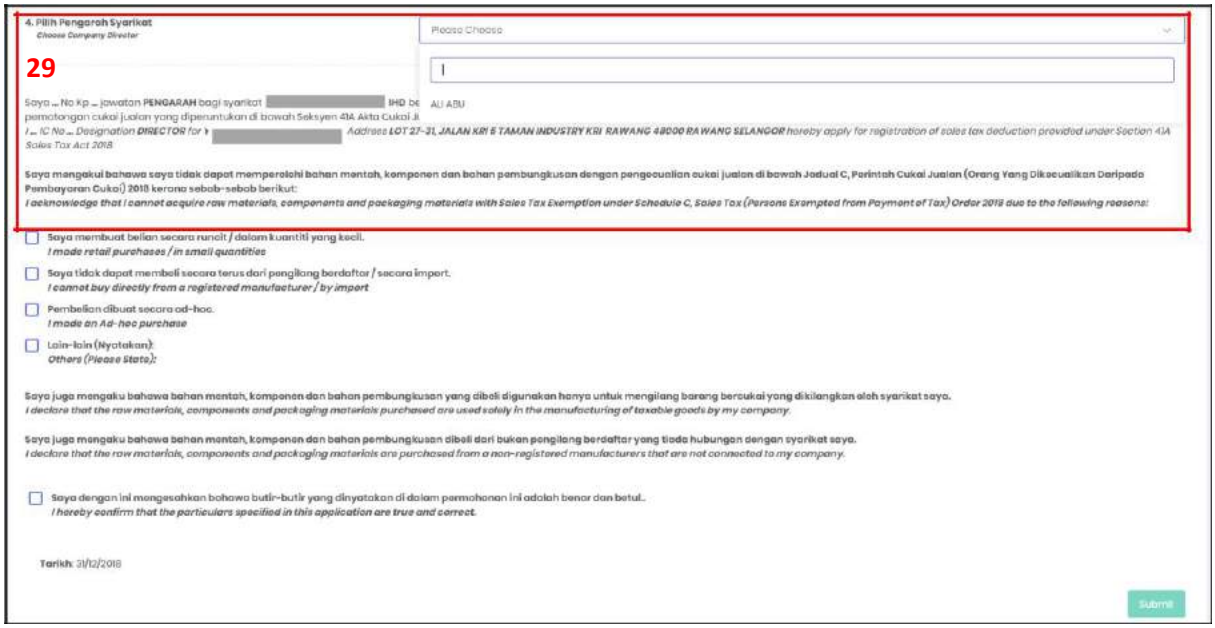


Figure 13: Sales Tax Deduction Registration Form (Choose Company Director)

29. Choose Company Director from dropdown list. The director information will auto populated on declaration statement below. (Refer Figure 13)

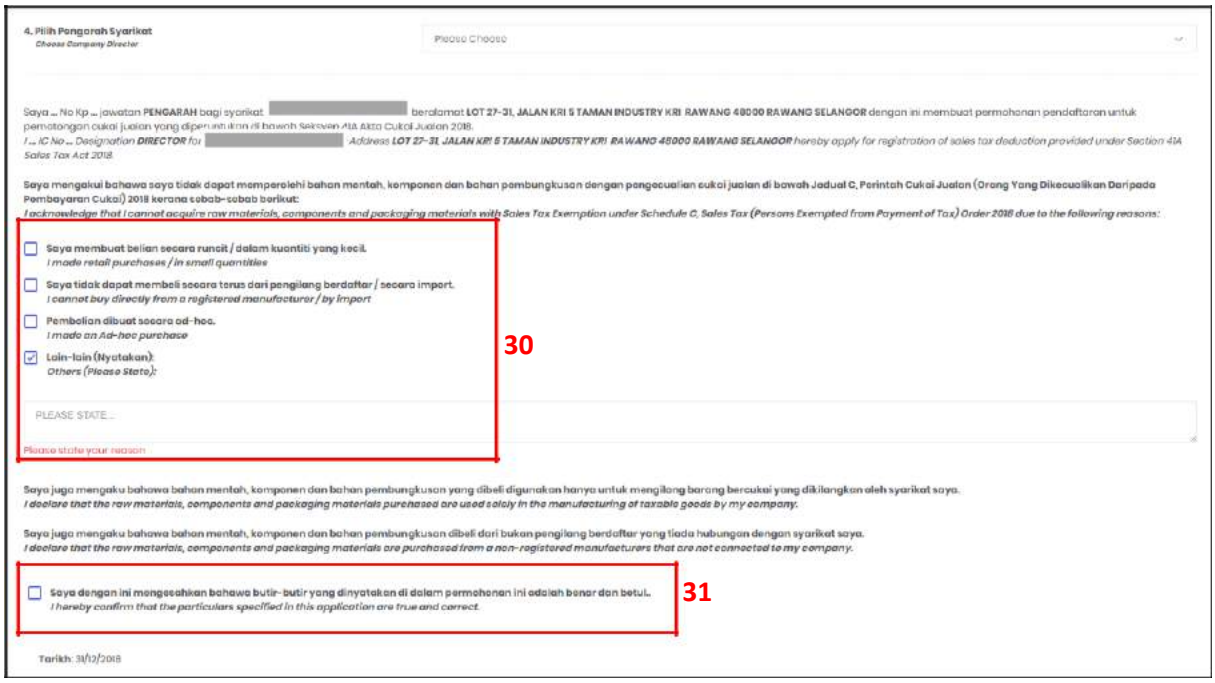


Figure 14: Sales Tax Deduction Registration Form (Declaration checkbox)

30. Tick the checkbox (mandatory) and for ‘’Others’’ checkbox mandatory to state the reason in box provided. (Refer Figure 14)

31. Tick the declaration checkbox (mandatory) (refer Figure 14)

32. Submit button turn up only when all information completed (included mandatory) (refer Figure 15)

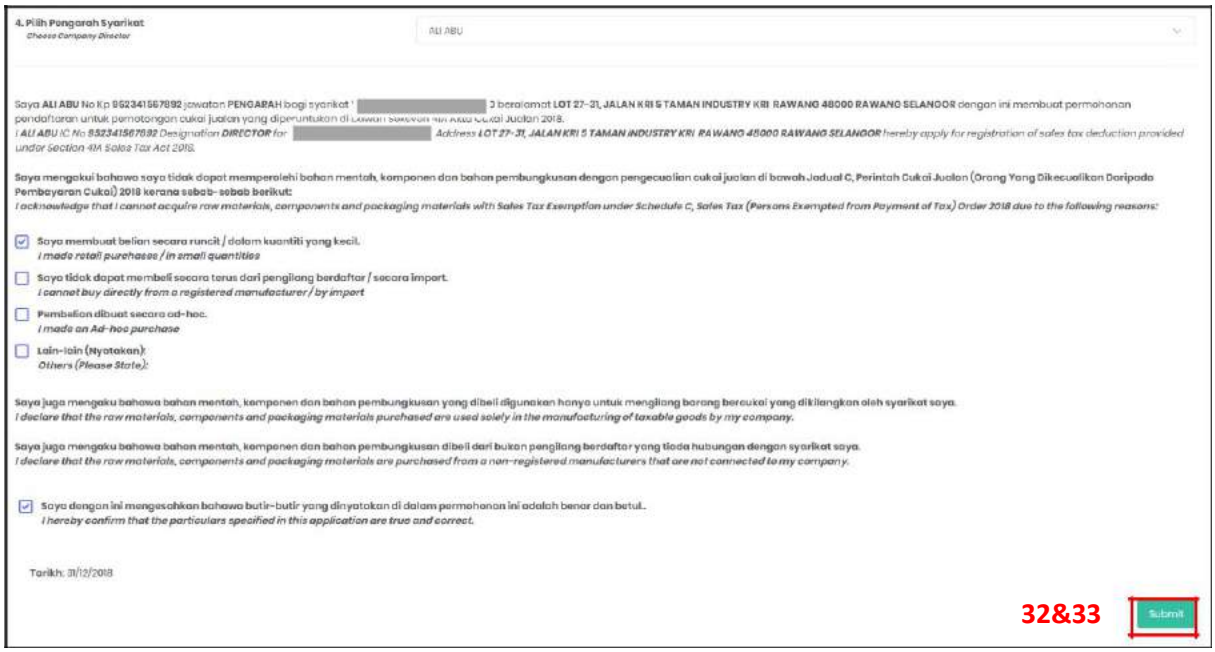


Figure 15: Sales Tax Deduction Registration Form (Declaration checkbox)

33. Click Submit button. (Refer Figure 15)

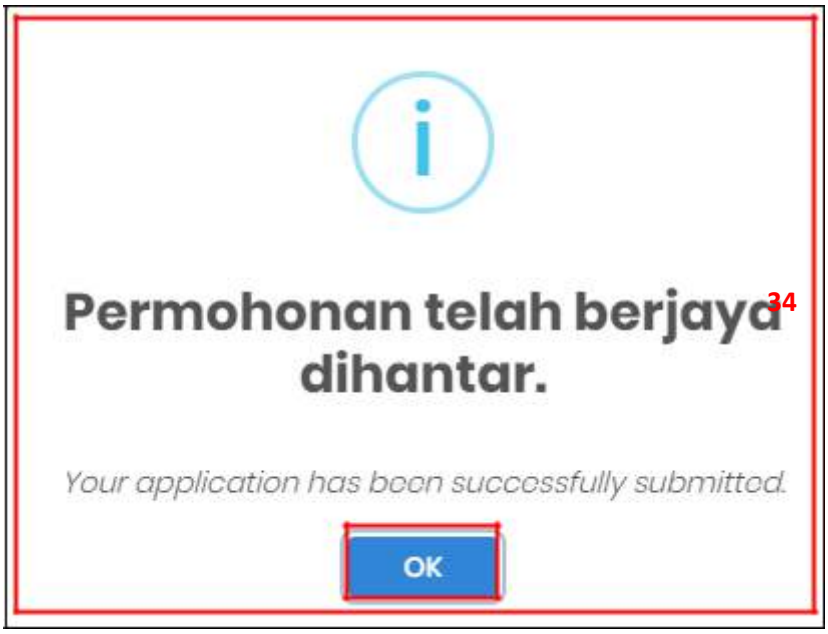


Figure 16: ''Permohonan telah Berjaya dihantar/ Your application has been Successfully submitted'' pop-up

34. ''Permohonan telah berjaya dihantar/ Your application has been successfully submitted'' pop-up message displayed. (Refer Figure 16)

35. Click Ok button. (Refer Figure 16)

1.8 Sales Tax Deduction Approval Letter

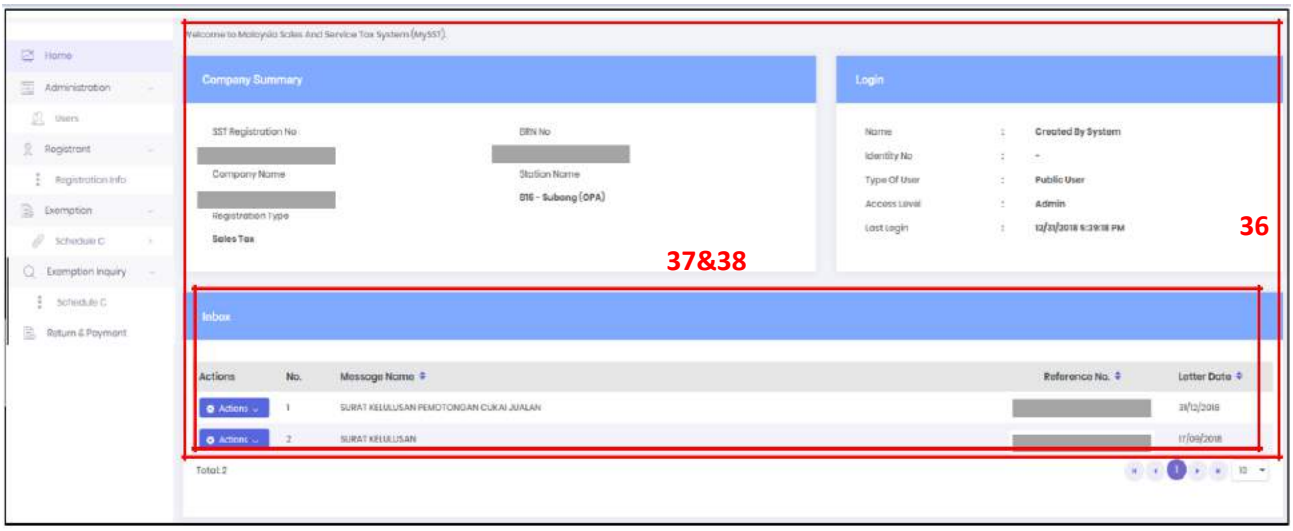


Figure 17: Home

36. Redirect to Home once Sales Tax Deduction Registration Form approved. (Refer Figure 17)

37. Go to Inbox. (Refer Figure 17)

38. Refer to ‘’Surat Kelulusan Pemotongan Cukai Jualan/ Sales Tax Deduction Approval Letter’’ in Inbox. (Refer Figure 17)

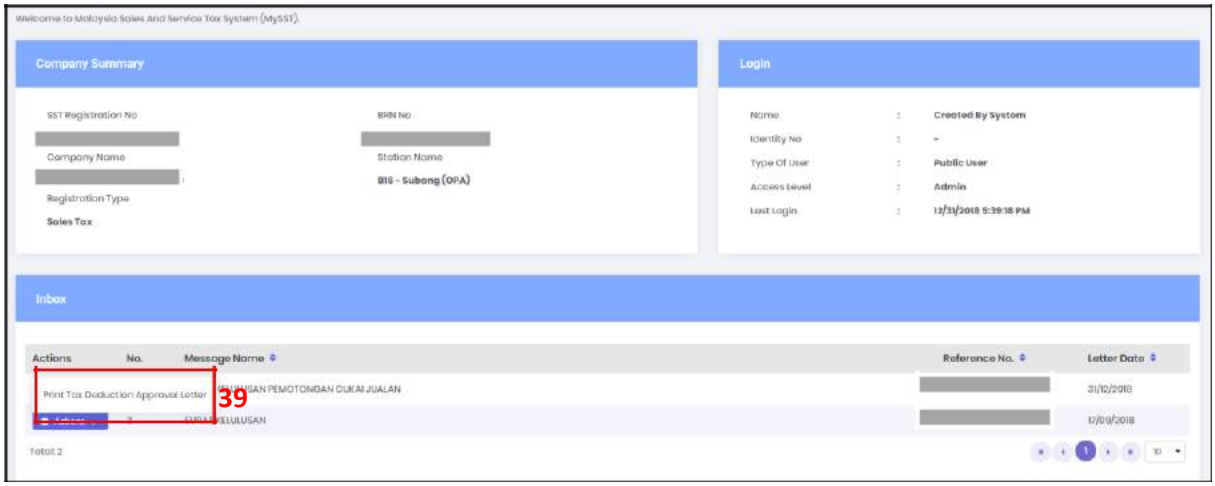


Figure 18: Home>Actions>Print Tax Deduction Approval Letter

39. Click Actions>Print Tax Deduction Approval Letter. (Refer Figure 18)

40. Tax Deduction Approval Letter downloaded (in pdf) and can be view and printed. (Refer Figure 18)

41. No. Kelulusan Pendaftaran & Tarikh Berkuatkuasa include in Sales Tax Deduction Letter. (Refer Figure 18)

Notes:

1. Once Sales Tax Deduction Registration Form submit and approved, Sales Tax Deduction menu and Registration Form sub-menu disappear.

2. Refer to Sales Tax Deduction Approval Letter in Inbox

3. If JKDM Officer cancel registration, User need to reapply again Sales Tax Deduction.

1.9 Deduction Period List (Sales Tax Deduction)

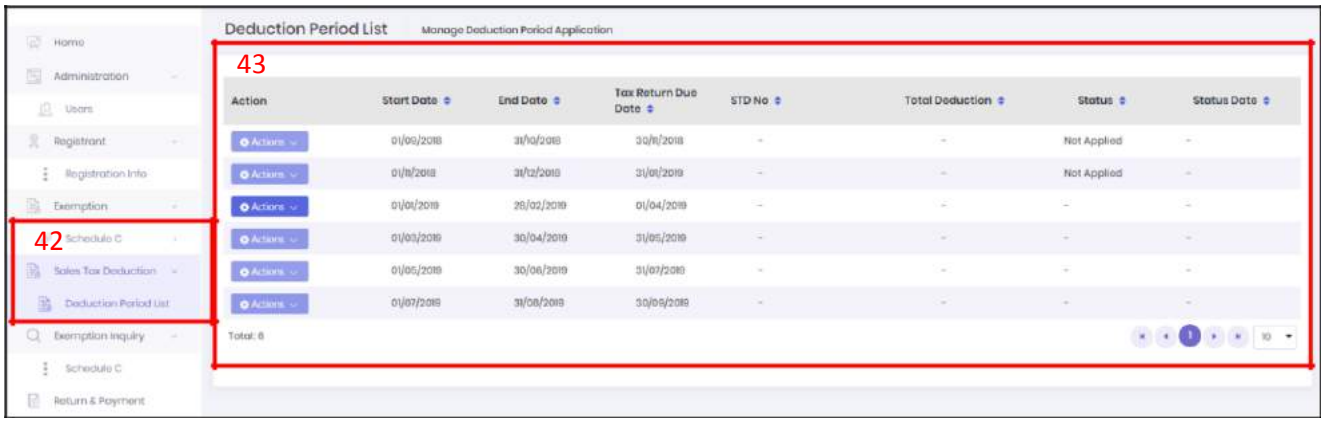


Figure 19: Deduction Period List

42. Deduction Period List submenu appear on dashboard. (Refer Figure 19)

43. Click on Sales Tax Deduction > Deduction Period List to apply deduction for that current period. (Refer Figure 19)

1.10 Apply Deduction (Deduction Period List)

Figure 20: Deduction Period List > Actions > Apply

44. Click on Actions > Apply (Refer Figure 20)

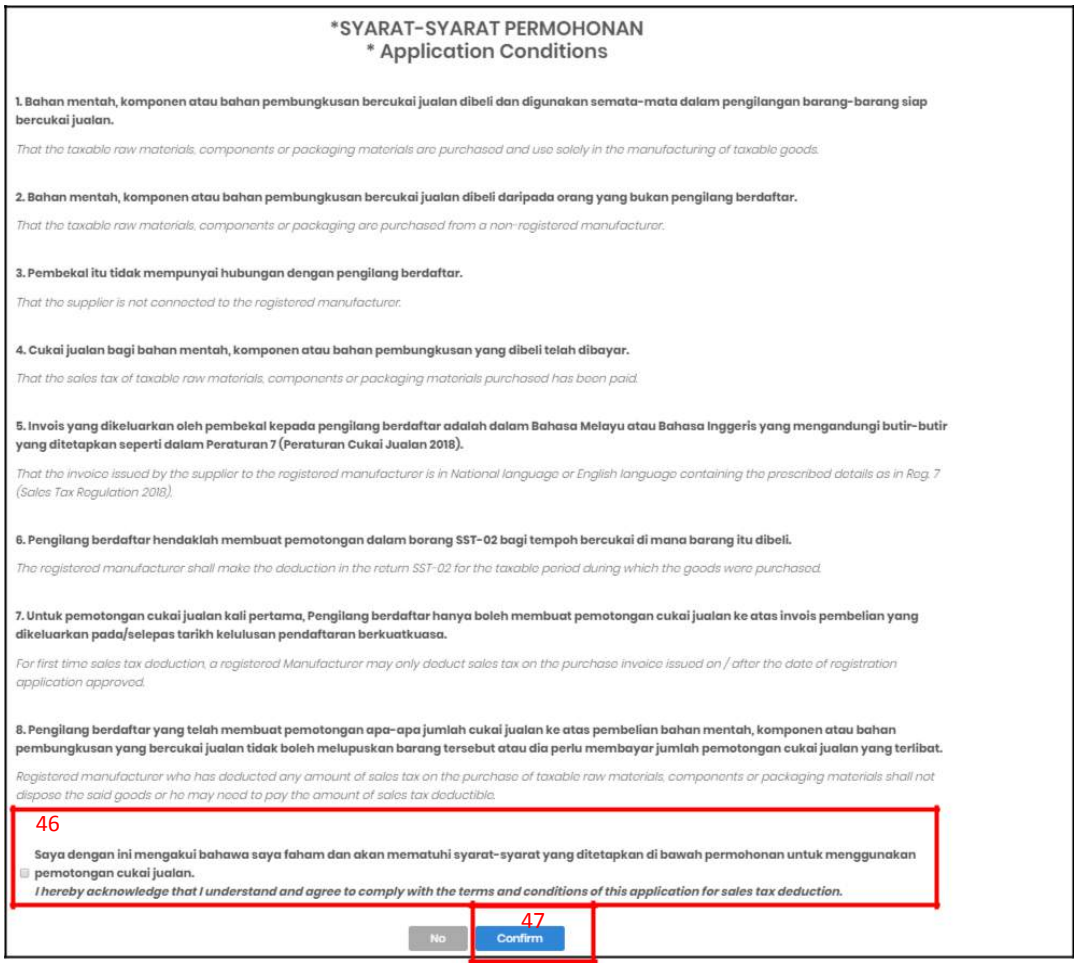


Figure 21: Application Condition

45. Application Declaration screen displayed. (Refer Figure 21)

46. Tick on Declaration. (Refer Figure 21)

47. Click Confirm button (Refer Figure 21) and Sales Tax Deduction Application Form display.

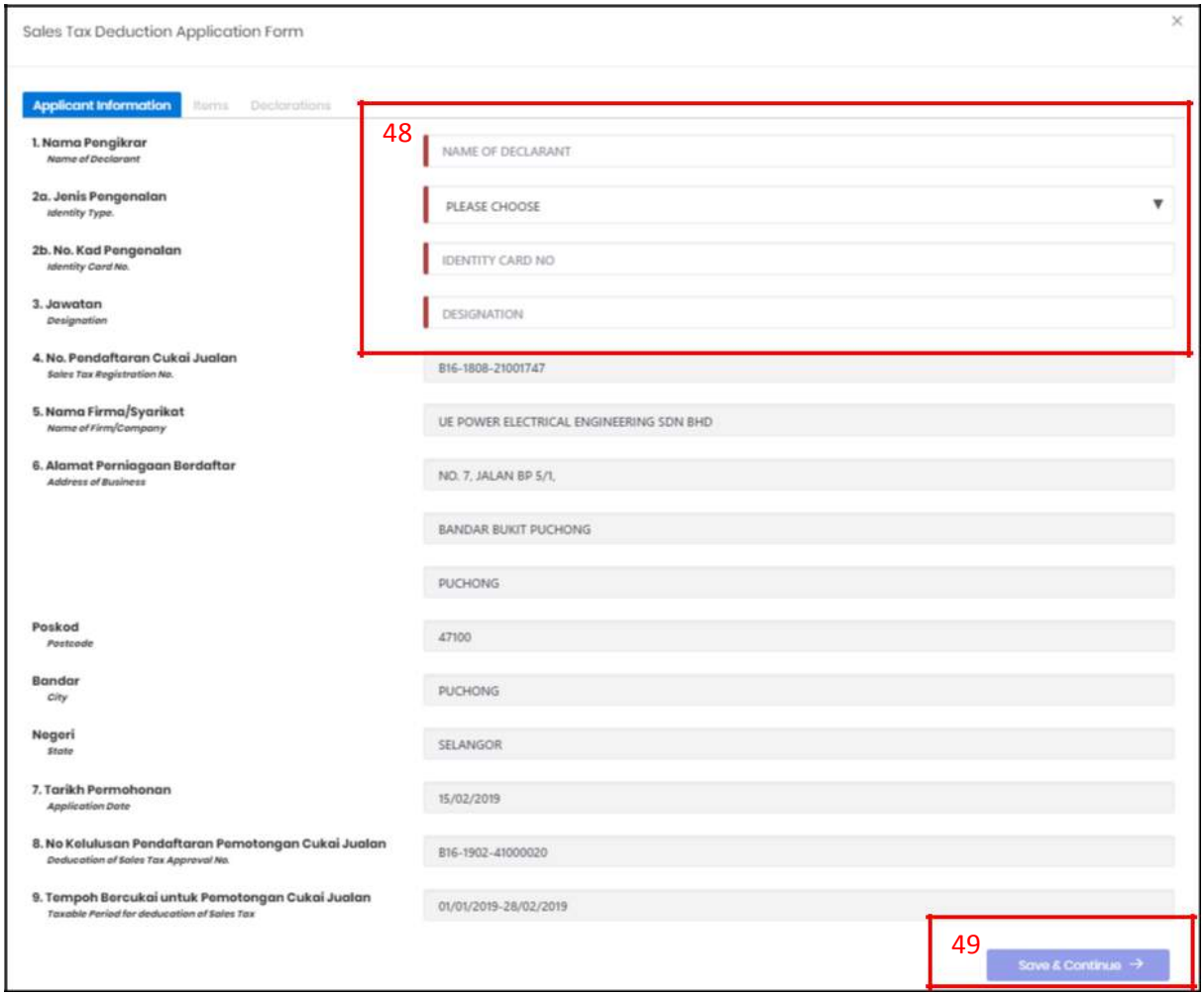


Figure 22: Sales Tax Deduction Application Form > Application Information

48. Fill in all the required provided field. (Refer Figure 22)

49. Click Save & Continue to save and proceed to next process. (Refer Figure 22)

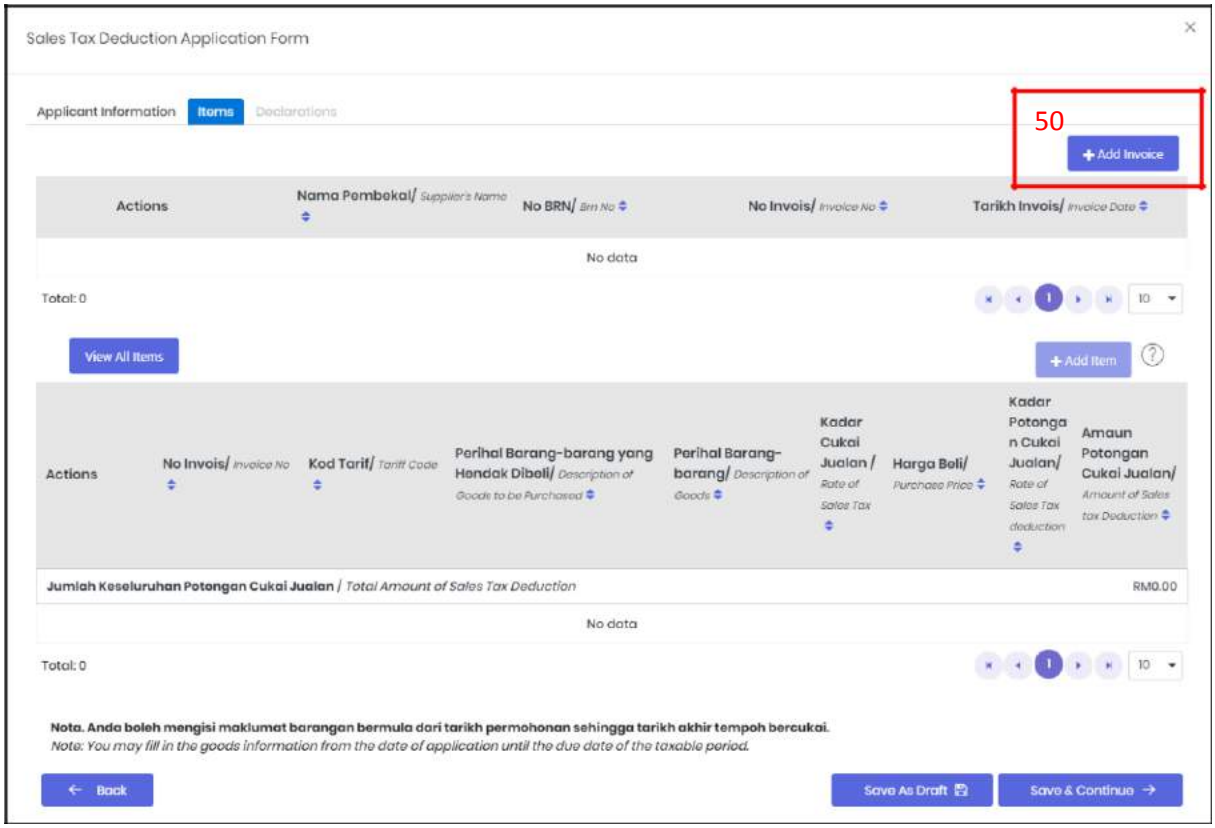


Figure 23: Sales Tax Deduction Application Form > Items > Add Invoice

50. Click on Add Invoice button (Refer Figure 23) and Add Invoice screen will display.

Figure 24: Add Invoice screen

51. Fill in all the required provided filed. (Refer Figure 24)

52. Click on Save to save the Invoice details. (Refer Figure 24)

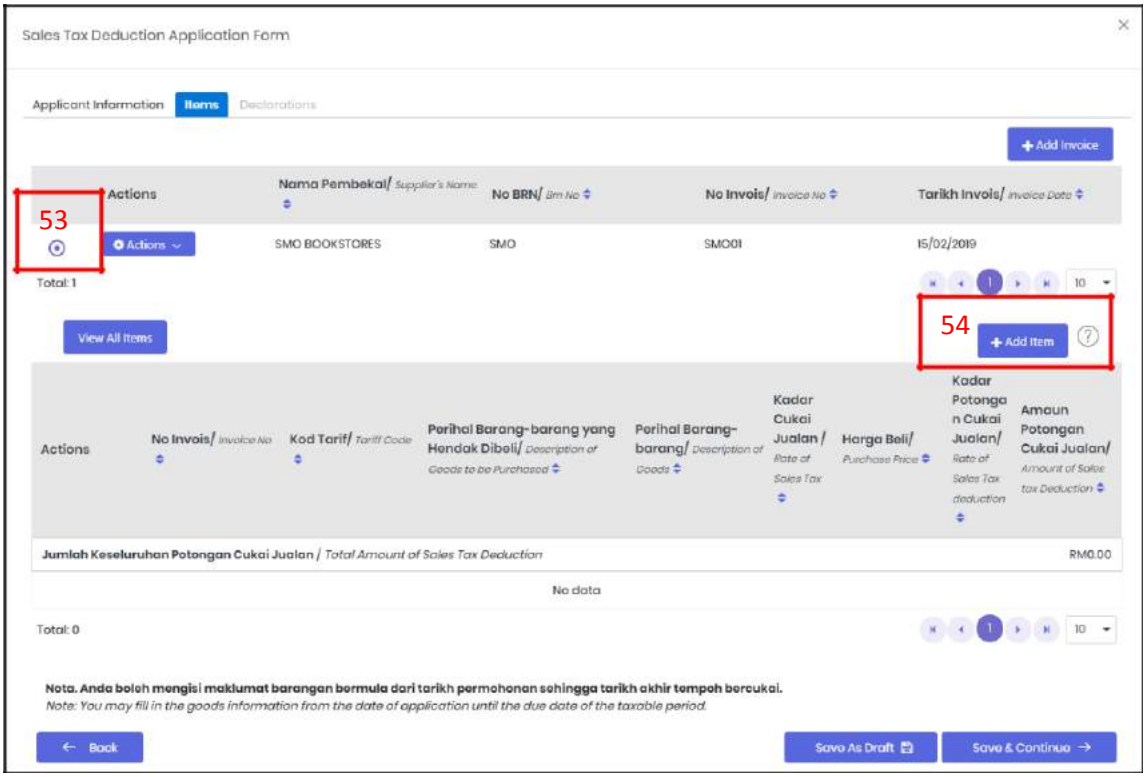


Figure 25: Sales Tax Deduction Application Form > Items > Add Items

53. Tick on button to enable Add Item button on the selected Invoice. (Refer Figure 25)

54. Click Add Item button to add item on the selected invoice. (Refer Figure 25)

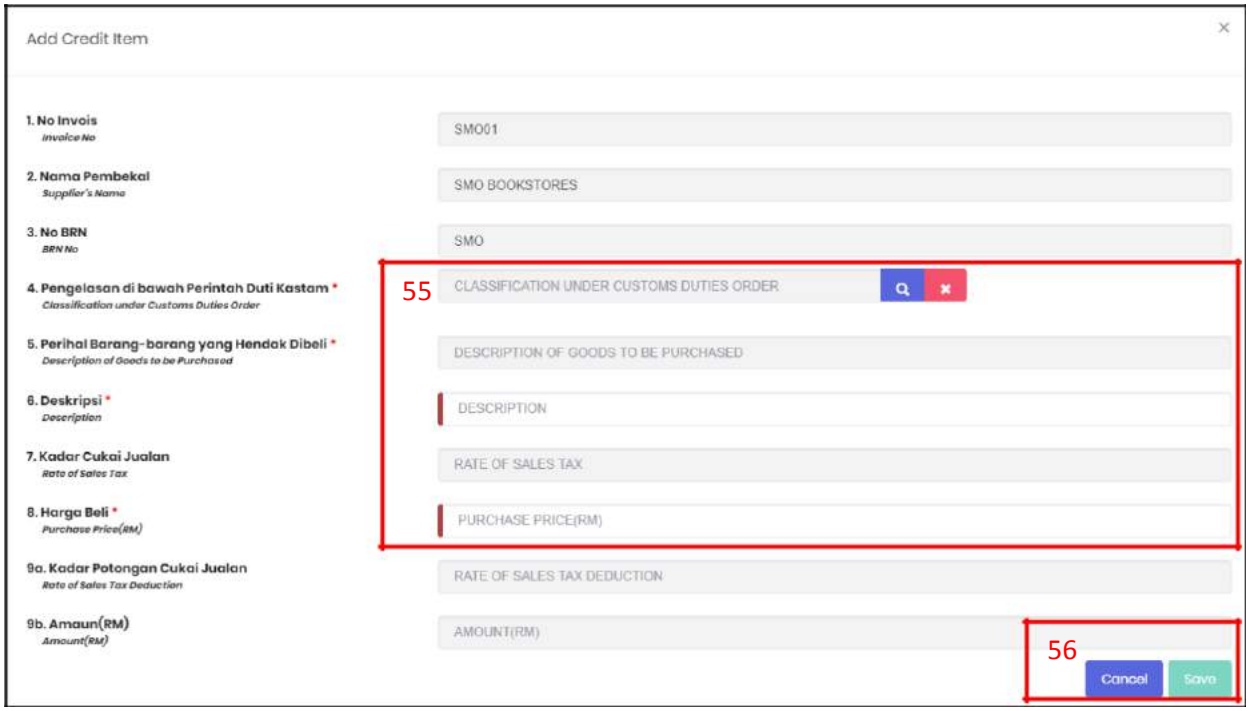


Figure 26: Add Item screen

55. Fill in all the required field. (Refer Figure 26)

56. Click on Save button. (Refer Figure 26)

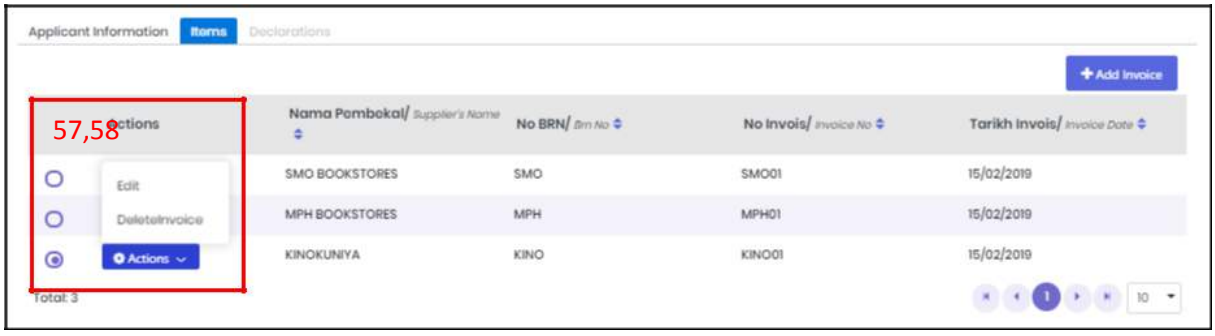


Figure 27: Invoice > Actions

57. Click Actions > Edit to edit Invoice details. (Refer Figure 27)

58. Click Actions > Delete Invoice to delete Invoice. (Refer Figure 27)

Figure 28: Item > Actions

59. Click Actions > Edit to edit item details. (Refer Figure 28)

60. Click Actions > Delete to delete items. (Refer Figure 28)

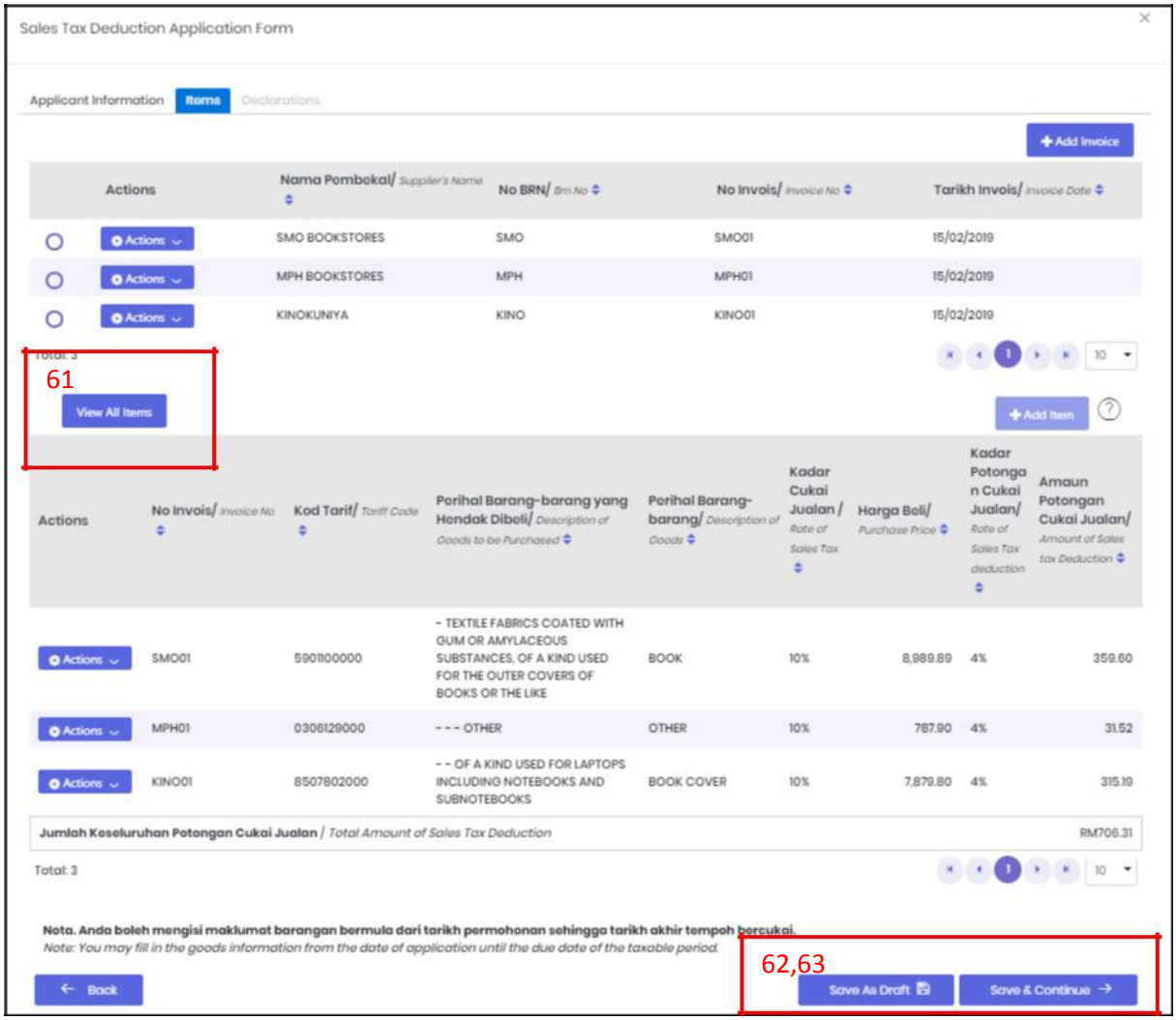


Figure 29: Sales Tax Deduction Application Form > Items

61. View All Items button to list all items. (Refer Figure 29)

62. Save as Draft button to save all the information and can continue later. (Refer Figure 29)

63. Click Save & Continue button to save and proceed to last process. Final submission (Refer Figure 29)

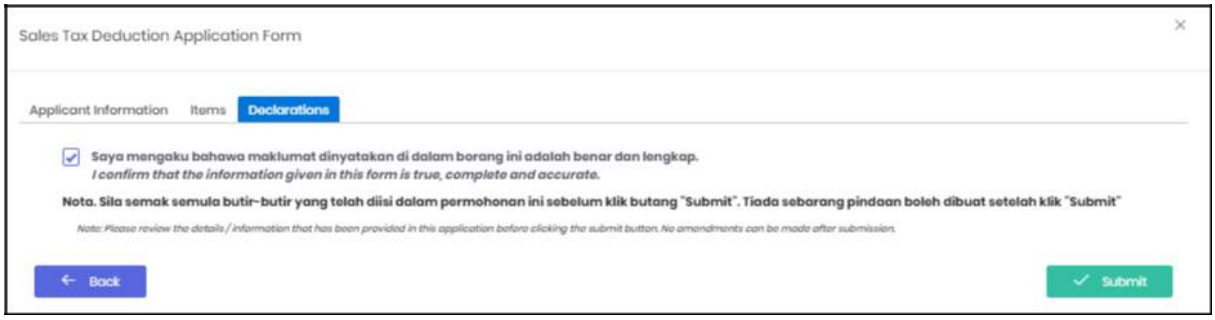


Figure 30: Sales Tax Deduction Application Form > Declarations

64. Tick Declaration and click submit button. (Refer Figure 30)

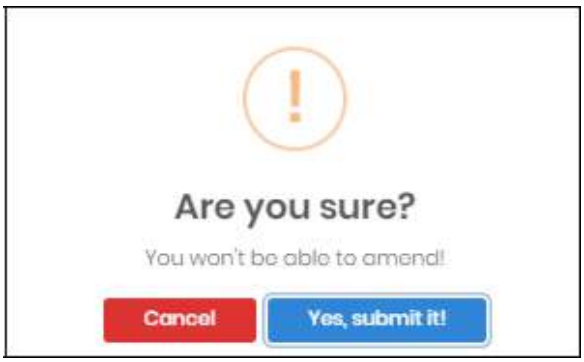


Figure 31: confirmation message

65. Confirmation message will pop up when click on submit. Click Yes, Submit it to submit and cancel button to cancel process. (Refer Figure 31)

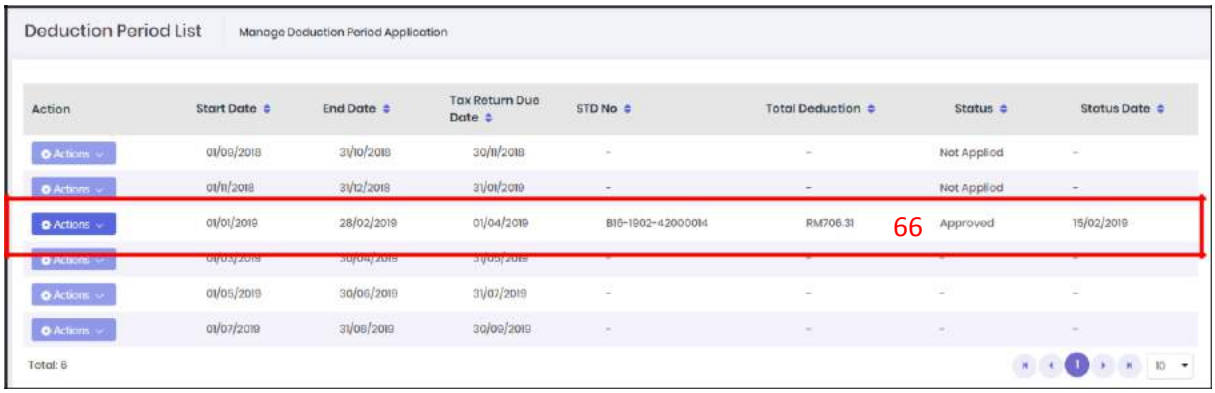


Figure 32: Status Approve

66. Status will changed to Approve in Deduction Period List table. (Refer Figure 32)

1.11 Print Certificate (Deduction Period List)

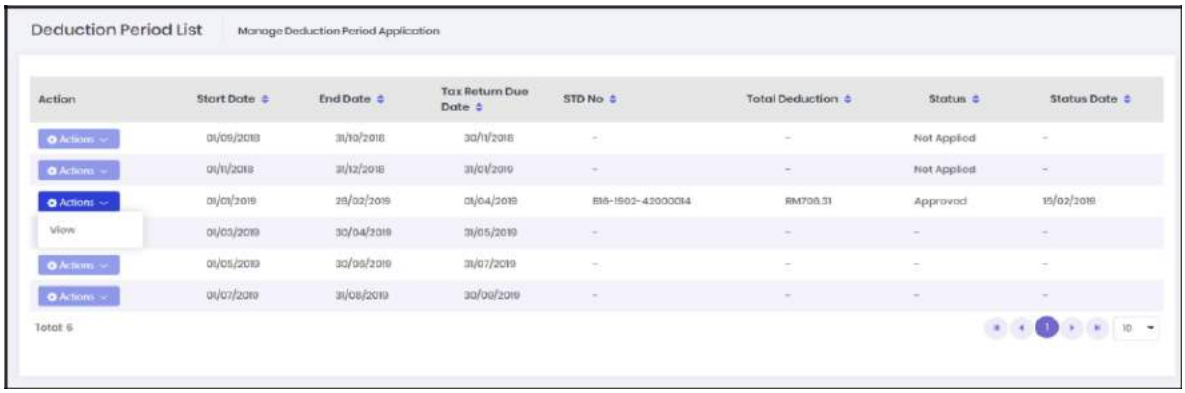


Figure 33: Actions > View

67. Click Actions > View to view the details. (Refer Figure 32)

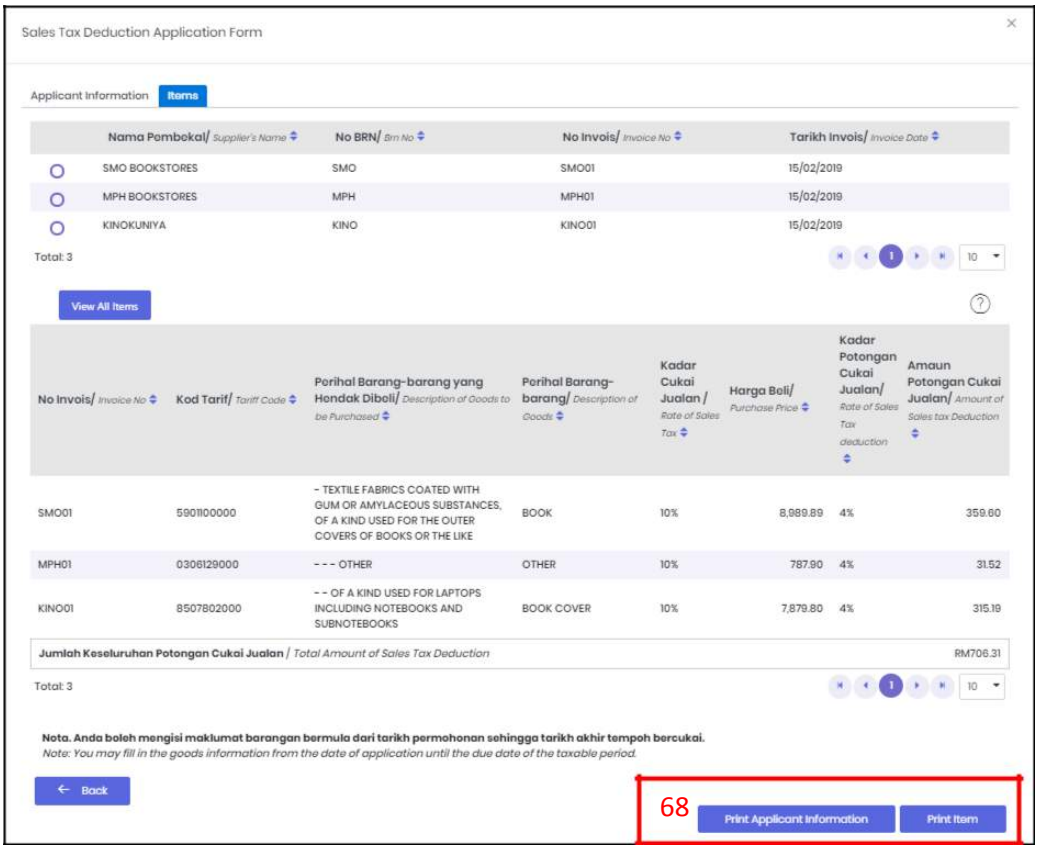
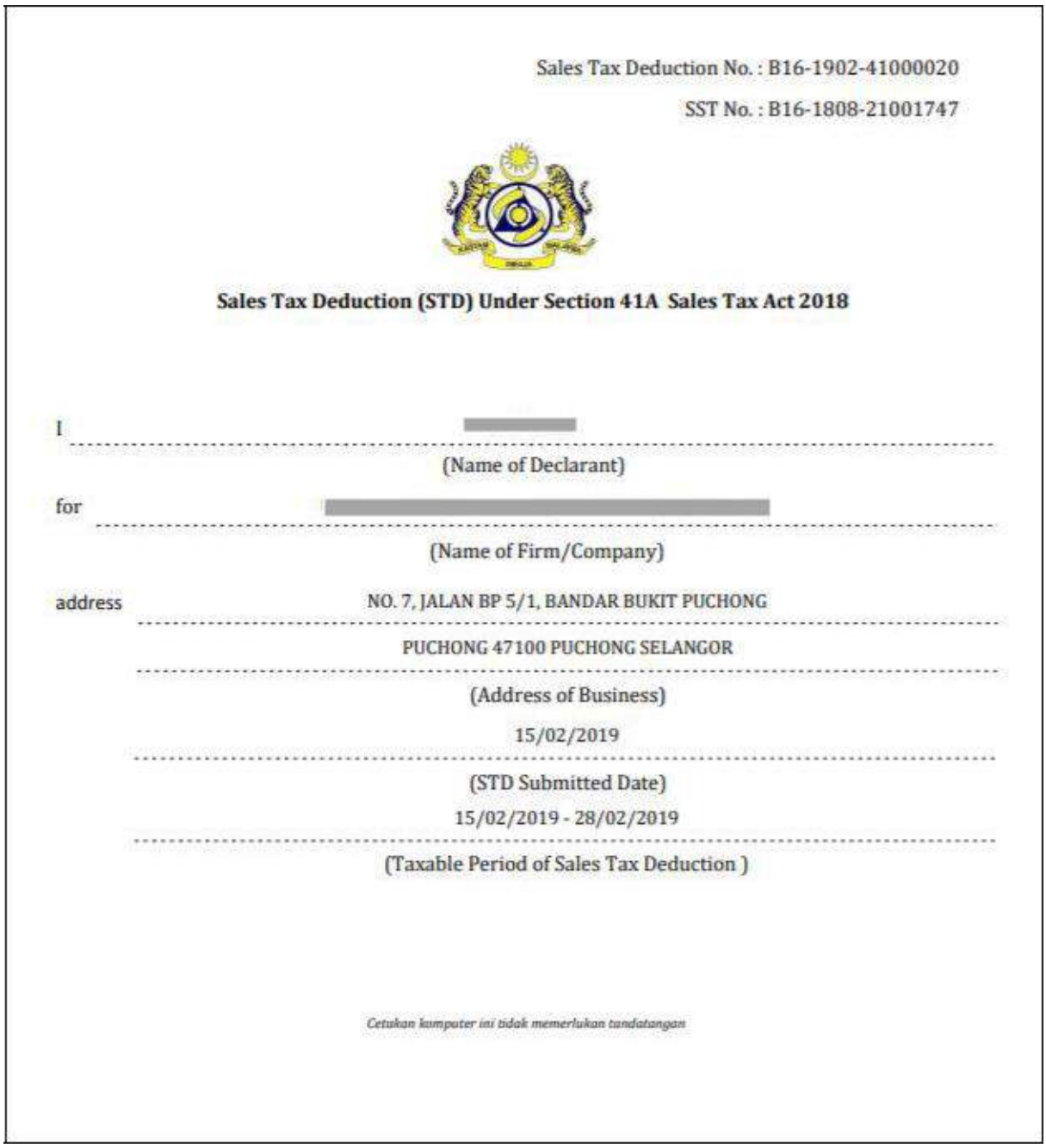


Figure 33: Actions > View>Items > Print

68. Click Tab Items > Print Applicant Information and Print Item. (Refer Figure 33)



Sales Tax Deduction No. : B16-1902-41000020

SST No. : B16-1808-21001747

Sales Tax Deduction (STD) Under Section 41A Sales Tax Act 2018

I [redacted]

(Name of Declarant)

for [redacted]

(Name of Firm/Company)

address NO. 7, JALAN BP 5/1, BANDAR BUKIT PUCHONG

PUCHONG 47100 PUCHONG SELANGOR

(Address of Business)

15/02/2019

(STD Submitted Date)

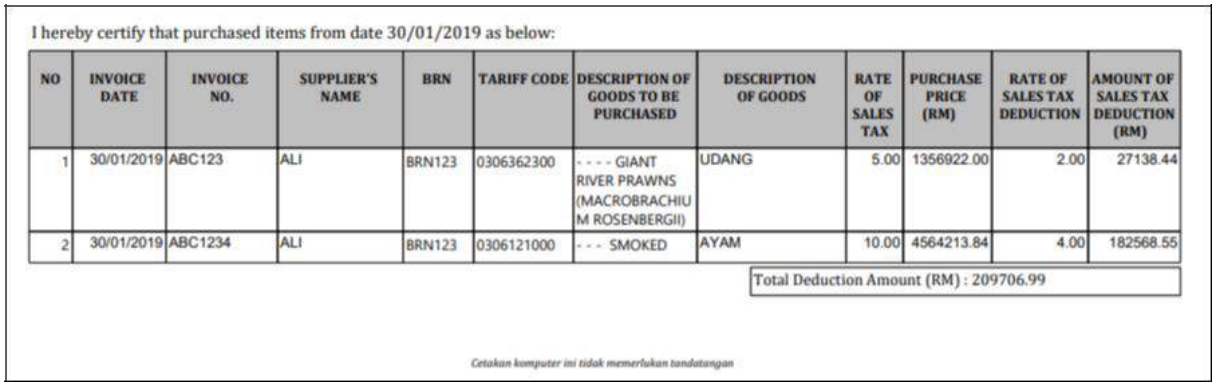
15/02/2019 - 28/02/2019

(Taxable Period of Sales Tax Deduction)

Cetakan komputer ini tidak memerlukan tandatangan

Figure 34: Application Information (Certificate)

69. Application Information downloaded (in pdf) and can be viewed and printed. (Refer Figure 34)



I hereby certify that purchased items from date 30/01/2019 as below:

NO	INVOICE DATE	INVOICE NO.	SUPPLIER'S NAME	BRN	TARIFF CODE	DESCRIPTION OF GOODS TO BE PURCHASED	DESCRIPTION OF GOODS	RATE OF SALES TAX	PURCHASE PRICE (RM)	RATE OF SALES TAX DEDUCTION	AMOUNT OF SALES TAX DEDUCTION (RM)
1	30/01/2019	ABC123	ALI	BRN123	0306362300	- - - - GIANT RIVER PRAWNS (MACROBRACHIUM ROSENBERGII)	UDANG	5.00	1356922.00	2.00	27138.44
2	30/01/2019	ABC1234	ALI	BRN123	0306121000	- - - SMOKED	AYAM	10.00	4564213.84	4.00	182568.55

Total Deduction Amount (RM) : 209706.99

Cetakan komputer ini tidak memerlukan tandatangan

Figure 35: Items

70. Items downloaded (in pdf) and can be viewed and printed. (Refer Figure 35)

1.12 Return & Payment

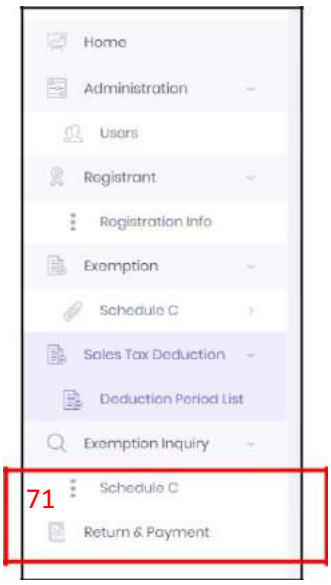


Figure 36: Return & Payment menu

71. Click on Return & Payment menu on left bar navigation (Refer Figure 36)

Figure 37: CJP Login Page

72. Redirect to CJP Login Page. Username and SST No auto generate. (Refer Figure 37)

73. Fill in password in the provided field and click Login button. (Refer Figure 37)

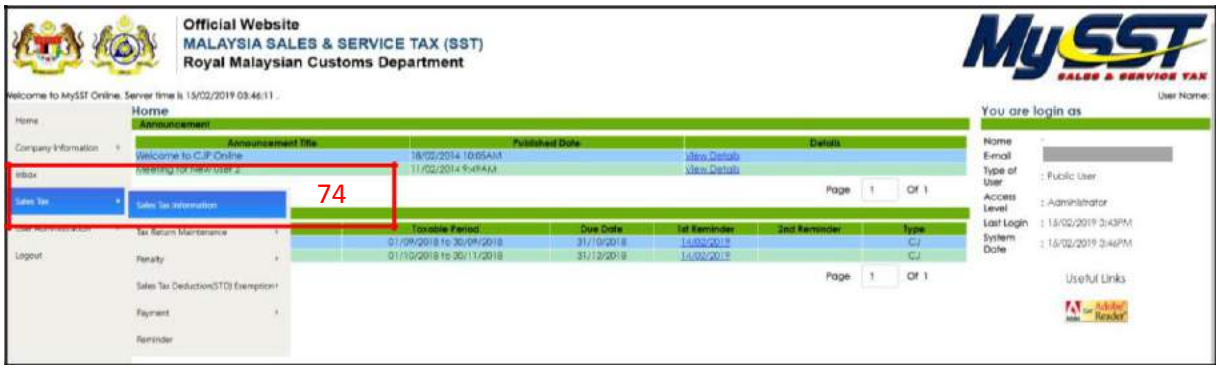


Figure 38: Dashboard CJP

74. Click Sales Tax > Sales Tax Information on left bar navigation. (Refer Figure 38)

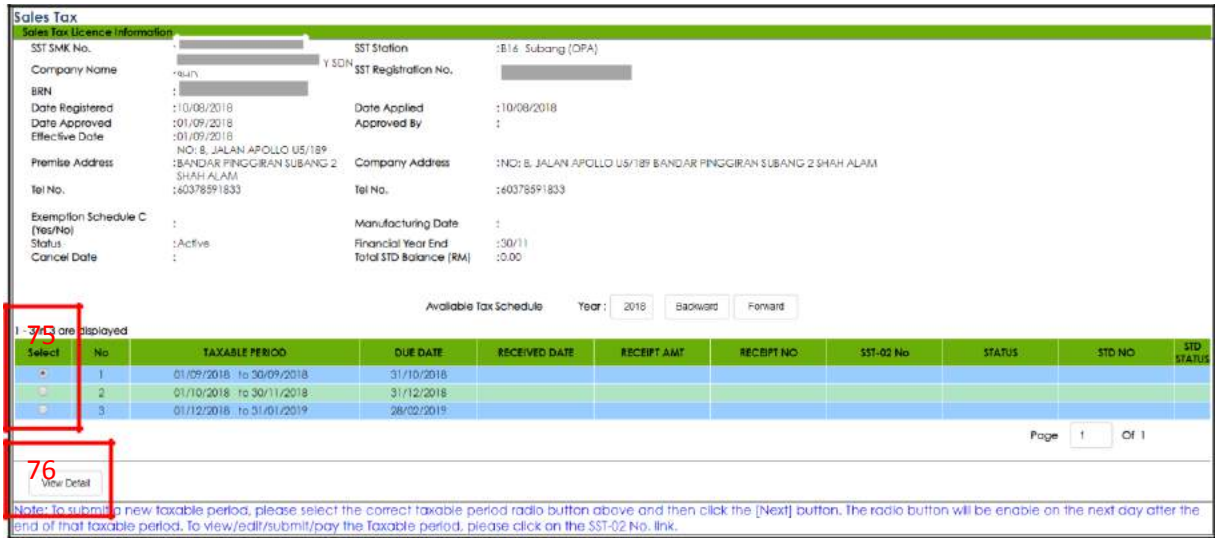


Figure 39: Sales Tax > Sales Tax Information

75. Tick which Taxable Period that want to submit deduction. (Refer Figure 39)

76. Click on View Detail. (Refer Figure 39)

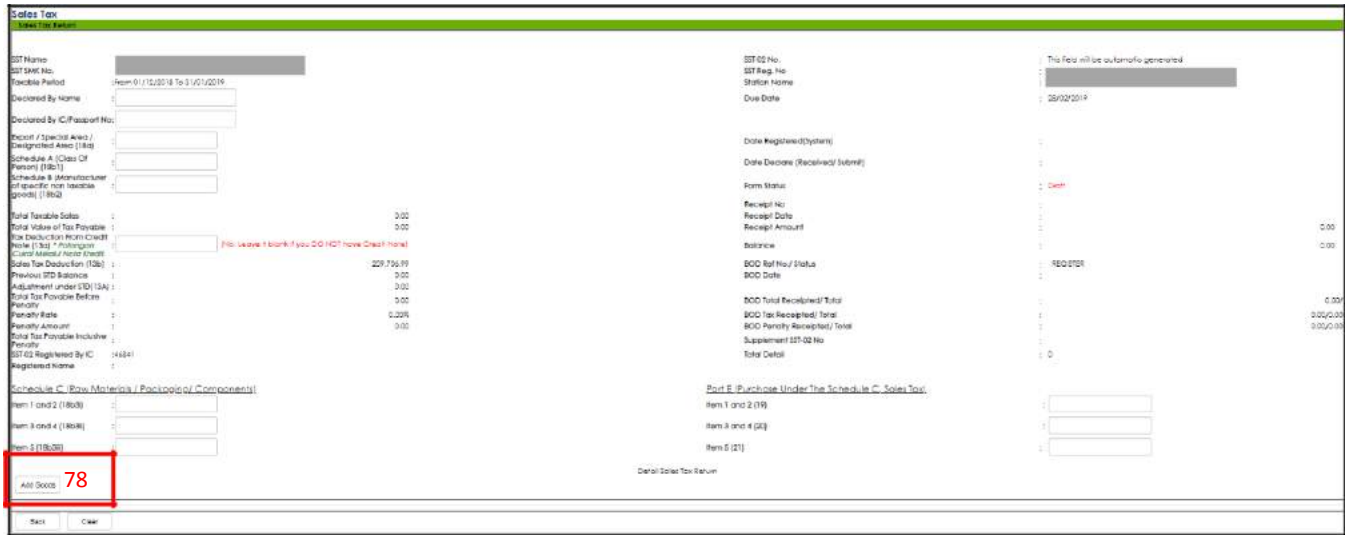


Figure 40: Sales Tax Information > View Details

77. Fill in all the required information. (Refer Figure 40)

78. Click Adds Goods button. (Refer Figure 40)

Figure 41: Adds Goods > Search Tariff Code

79. Click on selected Tariff Code. (Refer Figure 41)

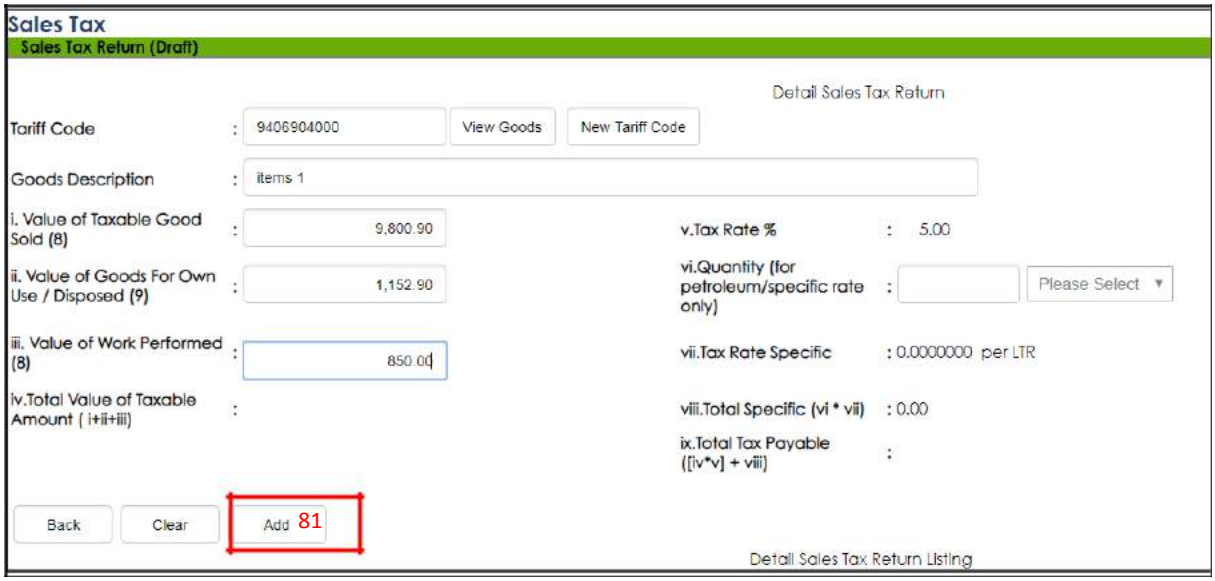


Figure 42: Adds Goods > Search Tariff Code > Draft

80. Fill in all the related field. (Refer Figure 42)

81. Click Add button to add and save the details. (Refer Figure 42)

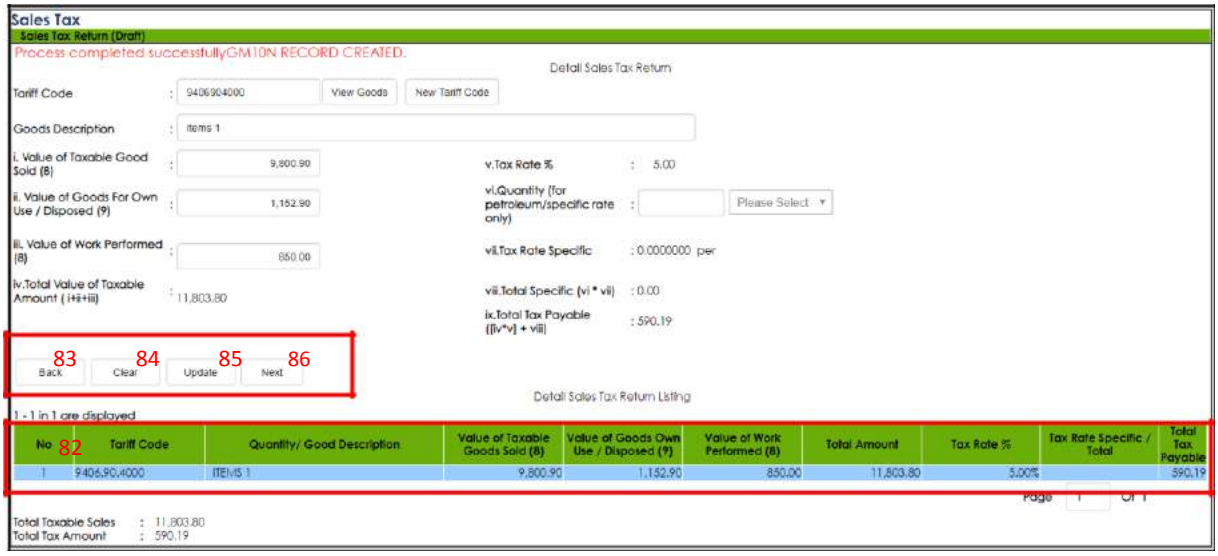


Figure 43: Details Sales Tax Return Listing

82. Items successful added. (Refer Figure 43)

83. Back button to go back to previous page. (Refer Figure 43)

84. Clear button to reset the text field. (Refer Figure 43)

85. Update button to update details item. (Refer Figure 43)

86. Next button to add a new item/goods. (Refer Figure 43)

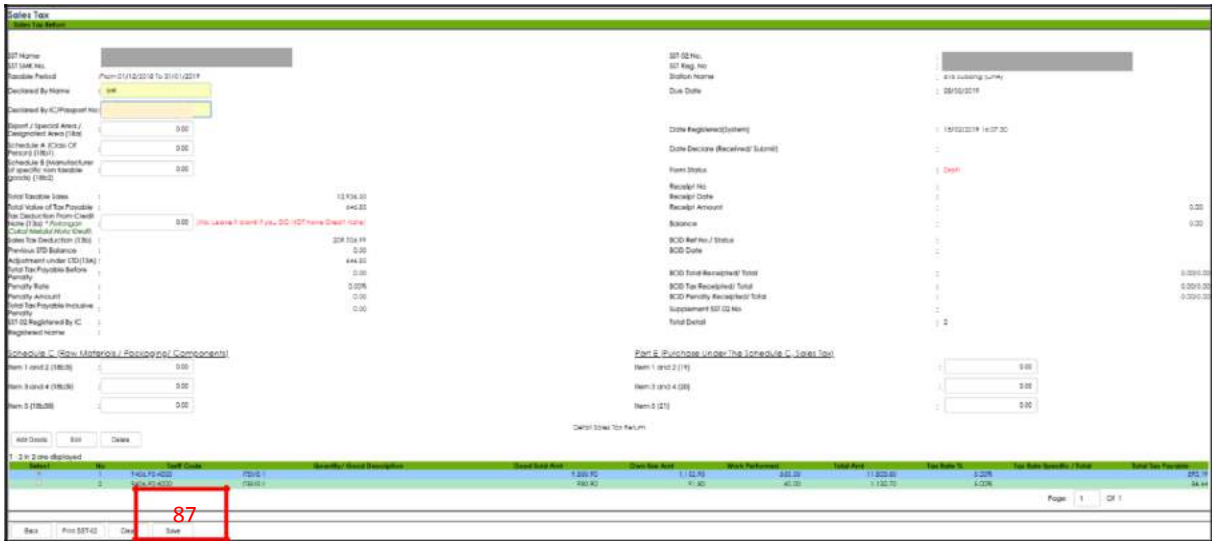


Figure 44: Sales Tax Return details

87. Click Save Button. (Refer Figure 44)

Figure 45: Confirmation Message

88. Click OK to confirm to save the details.

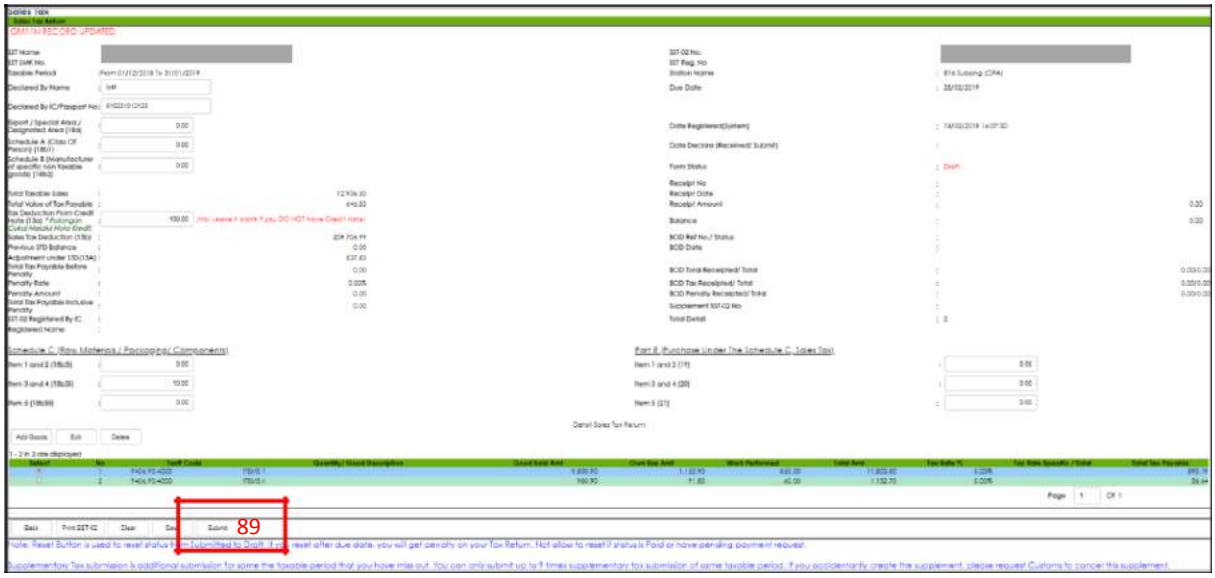
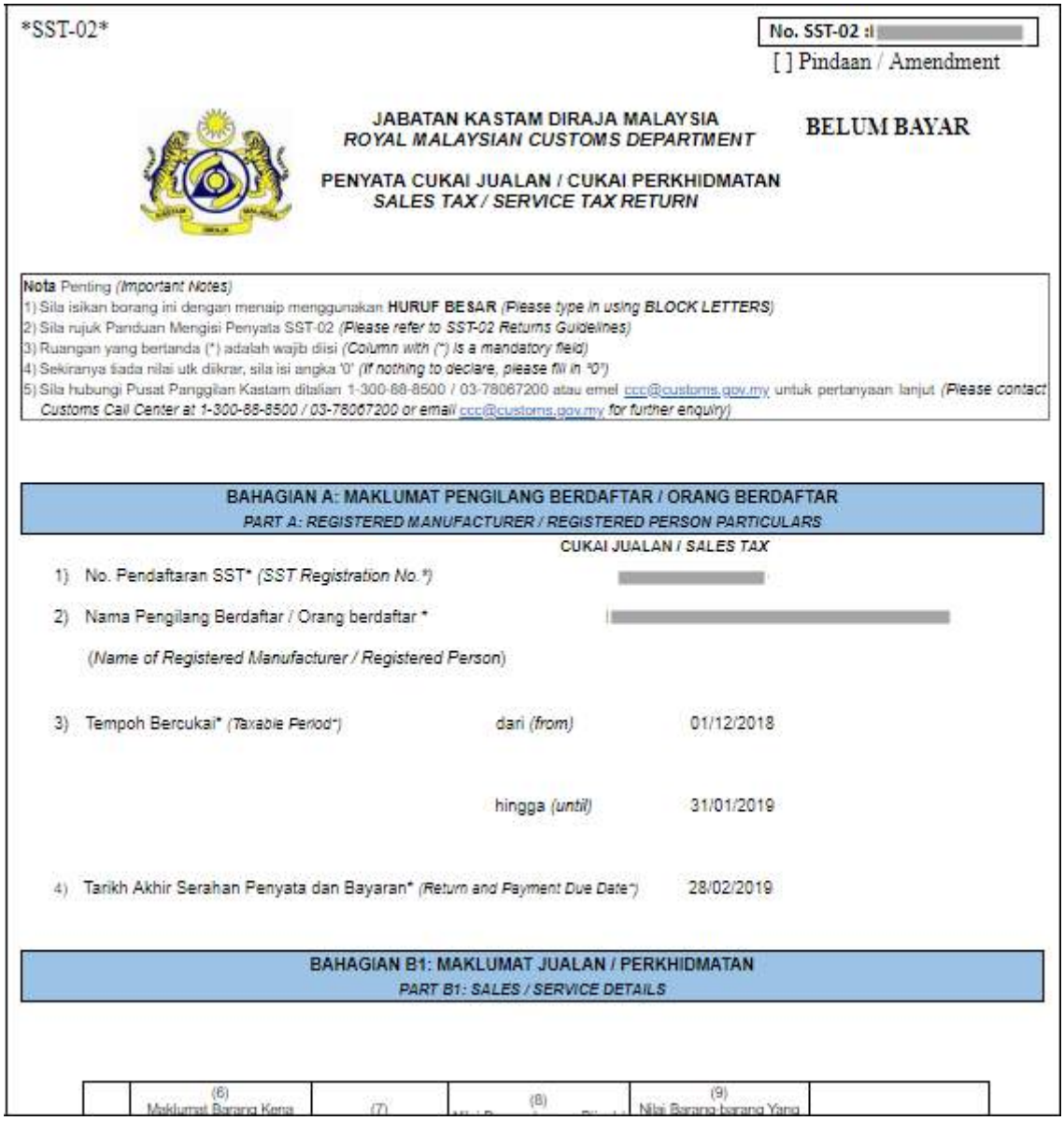


Figure 46: Submit

89. Click on Submit button. (Refer Figure 46)

Figure 47: Print

90. Click Print button. (Refer Figure 47)



SST-02

No. SST-02 :

[ ] Pindaan / Amendment

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

BELUM BAYAR

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

Nota Penting *(Important Notes)*
1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR** *(Please type in using BLOCK LETTERS)*
2) Sila rujuk Panduan Mengisi Penyata SST-02 *(Please refer to SST-02 Returns Guidelines)*
3) Ruangan yang bertanda (*) adalah wajib diisi *(Column with (*) is a mandatory field)*
4) Sekiranya tiada nilai utk dikrar, sila isi angka '0' *(If nothing to declare, please fill in '0')*
5) Sila hubungi Pusat Panggilan Kastam ditalian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut *(Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry)*

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

CUKAI JUALAN / *SALES TAX*

1) No. Pendaftaran SST* *(SST Registration No.*)*

2) Nama Pengilang Berdaftar / Orang berdaftar *
(*Name of Registered Manufacturer / Registered Person*)

3) Tempoh Bercukai* *(Taxable Period*)* dari *(from)* 01/12/2018
hingga *(until)* 31/01/2019

4) Tarikh Akhir Serahan Penyata dan Bayaran* *(Return and Payment Due Date*)* 28/02/2019

BAHAGIAN B1: MAKLUMAT JUALAN / PERKHIDMATAN
PART B1: SALES / SERVICE DETAILS

	(6) Maklumat Barang Kena	(7)	(8)	(9) Nilai Barang-barang Yang	

Figure 48: Service Tax Return (print view)

91. Service Tax Return can be view and printed. (Refer Figure 48)

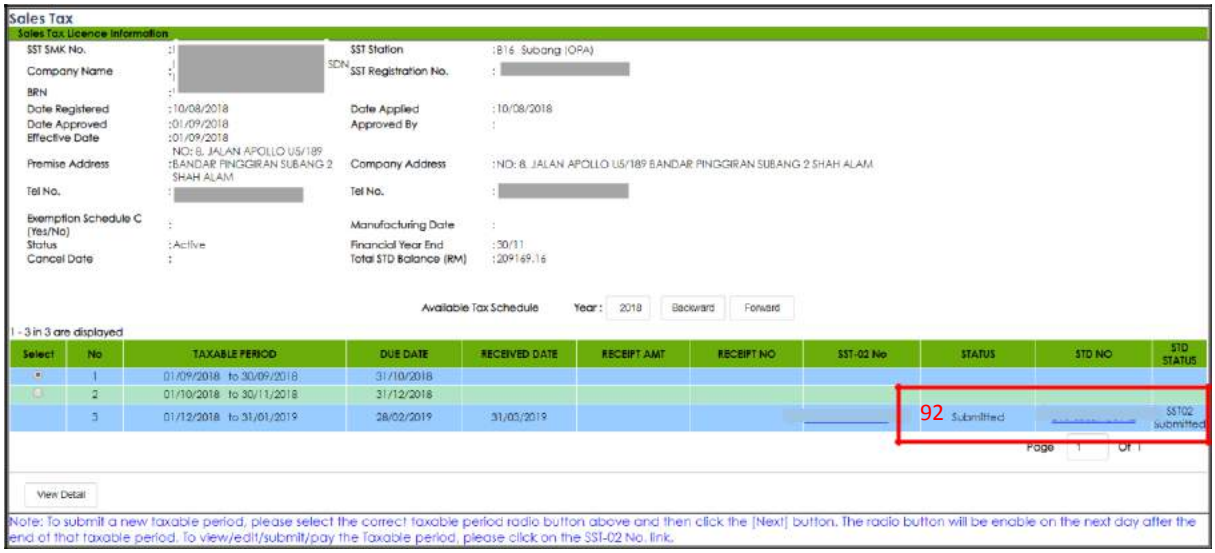


Figure 49: Sales Tax Return Status

92. Status displayed as Submitted. (Refer Figure 49)

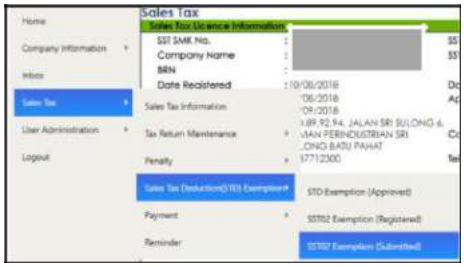


Figure 50: SST02 Exemption (Submitted)

93. Click Sales Tax > Sales Tax Deduction (SST02 Exemption) > SST02 Exemption (Submitted) to view details SST02. (Refer Figure 50)

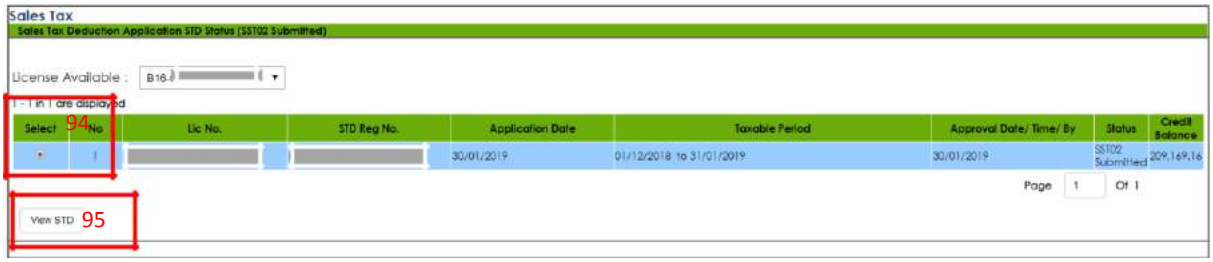


Figure 51: Sales Tax Deduction Application STD Status (SST02 Submitted)

94. Tick to select and view details SST02. (Refer Figure 51)

95. Click View STD button. (Refer Figure 51)

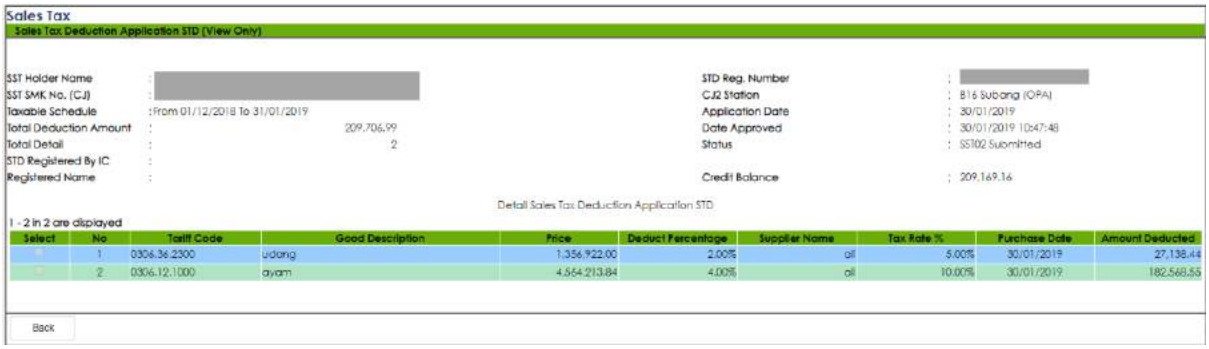


Figure 52: Screen SST02 Submitted

96. Screen SST02 Submitted displayed. (Refer Figure 52)

1.13 Return & Payment (Reset to Draft)

Figure 53: Sales Tax License Information

97. Total STD Balance (RM) displayed. (Refer Figure 53)

98. Click on SST-02 No or STD No to view detail and reset to draft. (Refer Figure 53)

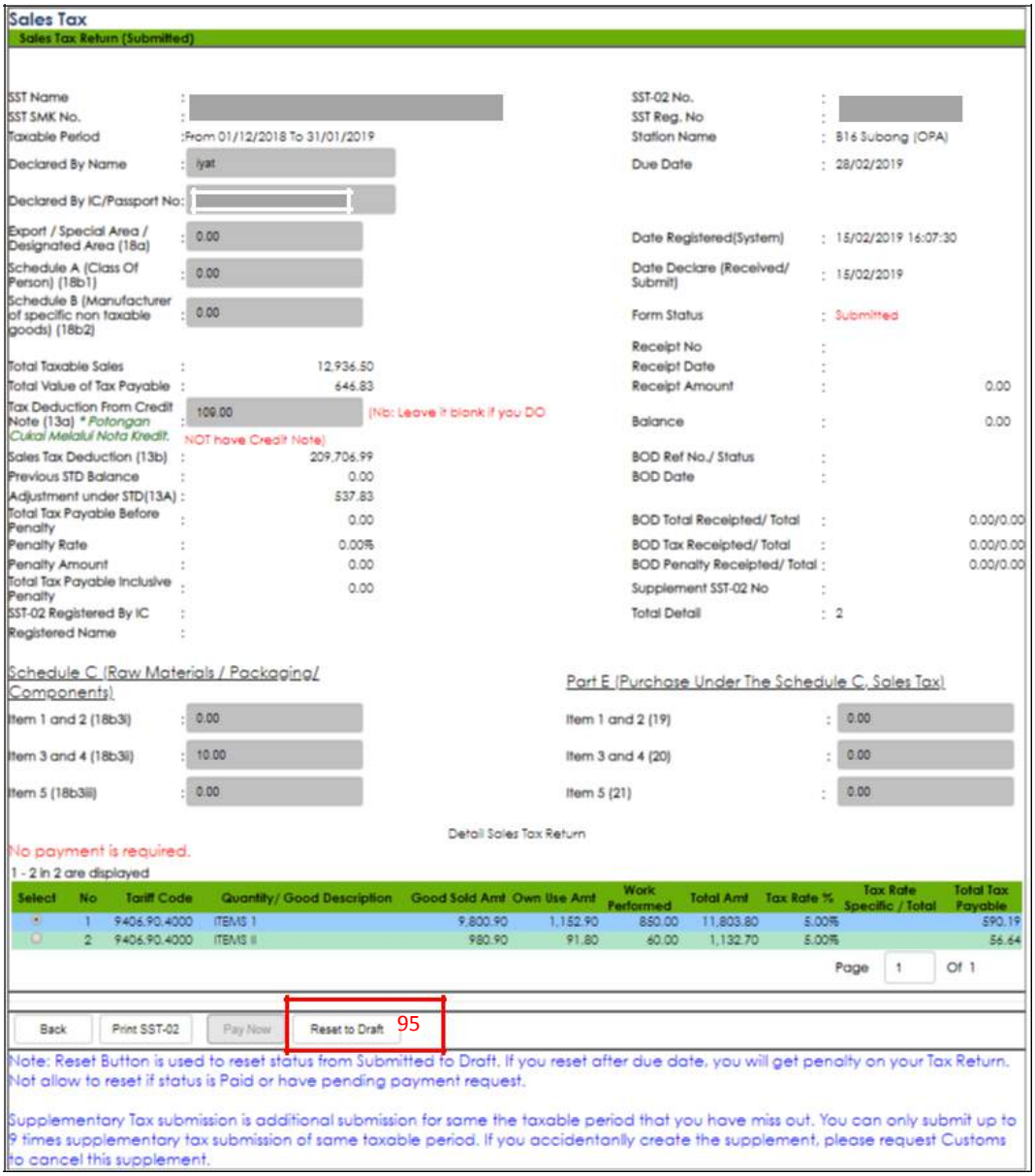


Figure 54: View Sales Tax Return (Submitted)

99. Click on Reset to Draft button. (Refer Figure 54)

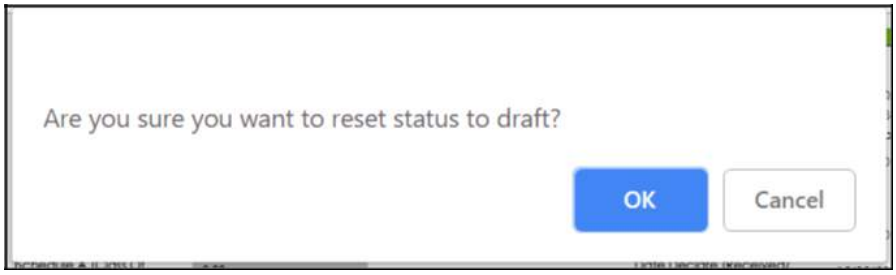


Figure 55: Confirmation reset to draft

100. “Are you sure you want to reset status to draft?” pop up message displayed. (Refer Figure 55)

101. Click OK button. (Refer Figure 55)

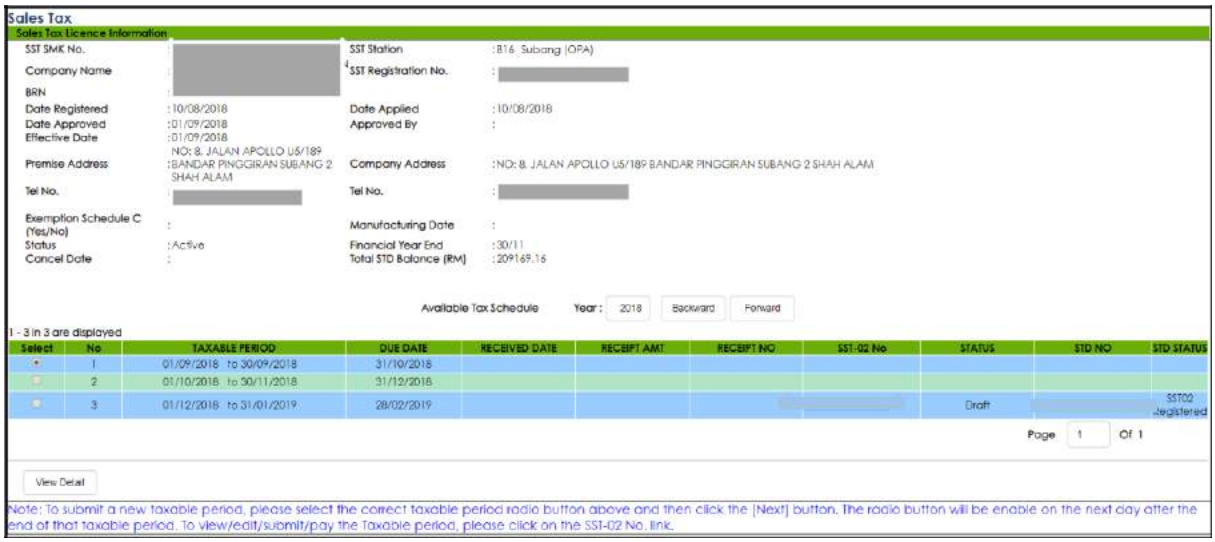


Figure 56: Status Sales Tax Return

102. Status changed from Submitted to Draft. (Refer Figure 56)

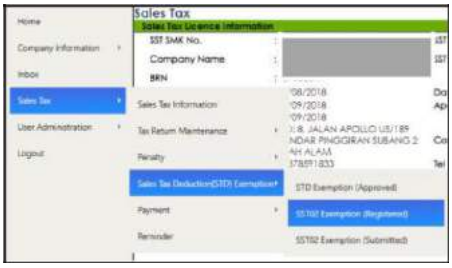


Figure 57: SST02 Exemption (Registered)

103. Click Sales Tax > Sales Tax Deduction (STD) Exemption > SST02 Exemption to view details SST02 Registered (Refer Figure 57)

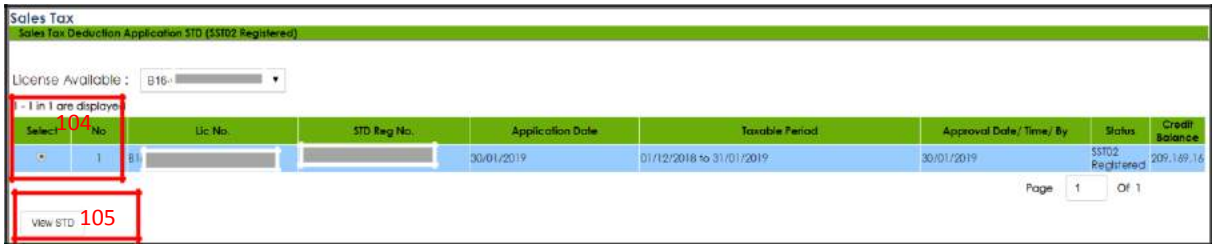


Figure 58: Sales Tax Deduction Application STD (SST02 Registered)

104. Tick to select and view details SST02 Registered. (Refer Figure 58)

105. Click View STD button. (Refer Figure 58)

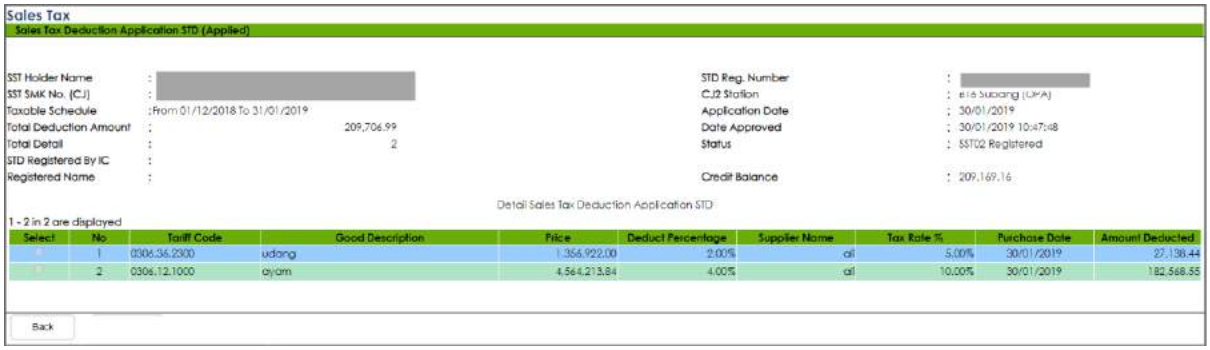


Figure 59: Screen SST02 Applied

106. Screen SST02 Applied displayed. (Refer Figure 59)

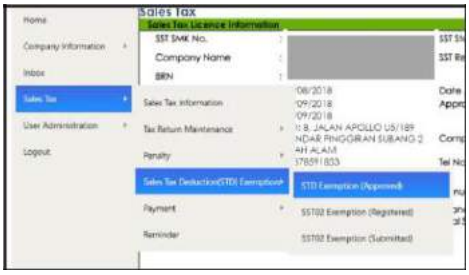


Figure 60: SSD Exemption (Approved)

107. Click Sales Tax > Sales Tax Deduction (STD) Exemption > STD Exemption (Approved). (Refer Figure 60)

Figure 61: Sales Tax Deduction Application STD (Approved)

108. Tick to select and view details. (Refer Figure 61)

109. Click View STD. (Refer Figure 61)

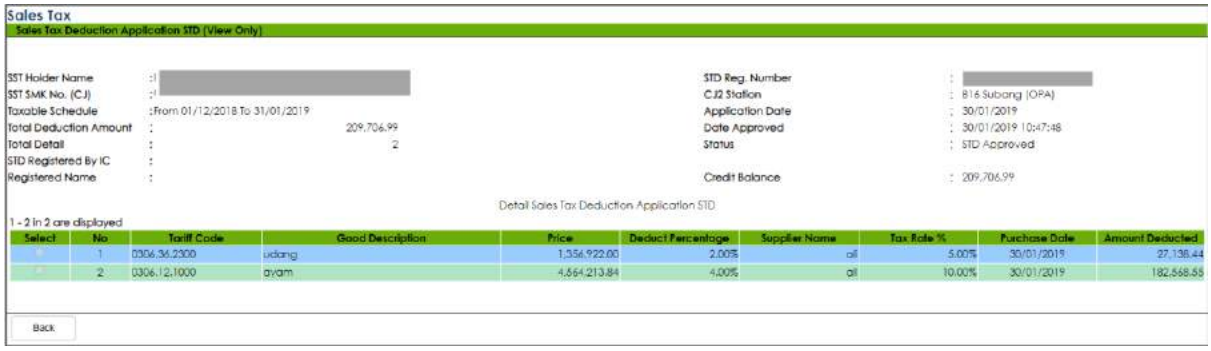


Figure 62: Screen STD Approved

110. Screen STD Approved displayed. (Refer Figure 62)

1.14 Reapply Sales Tax Deduction

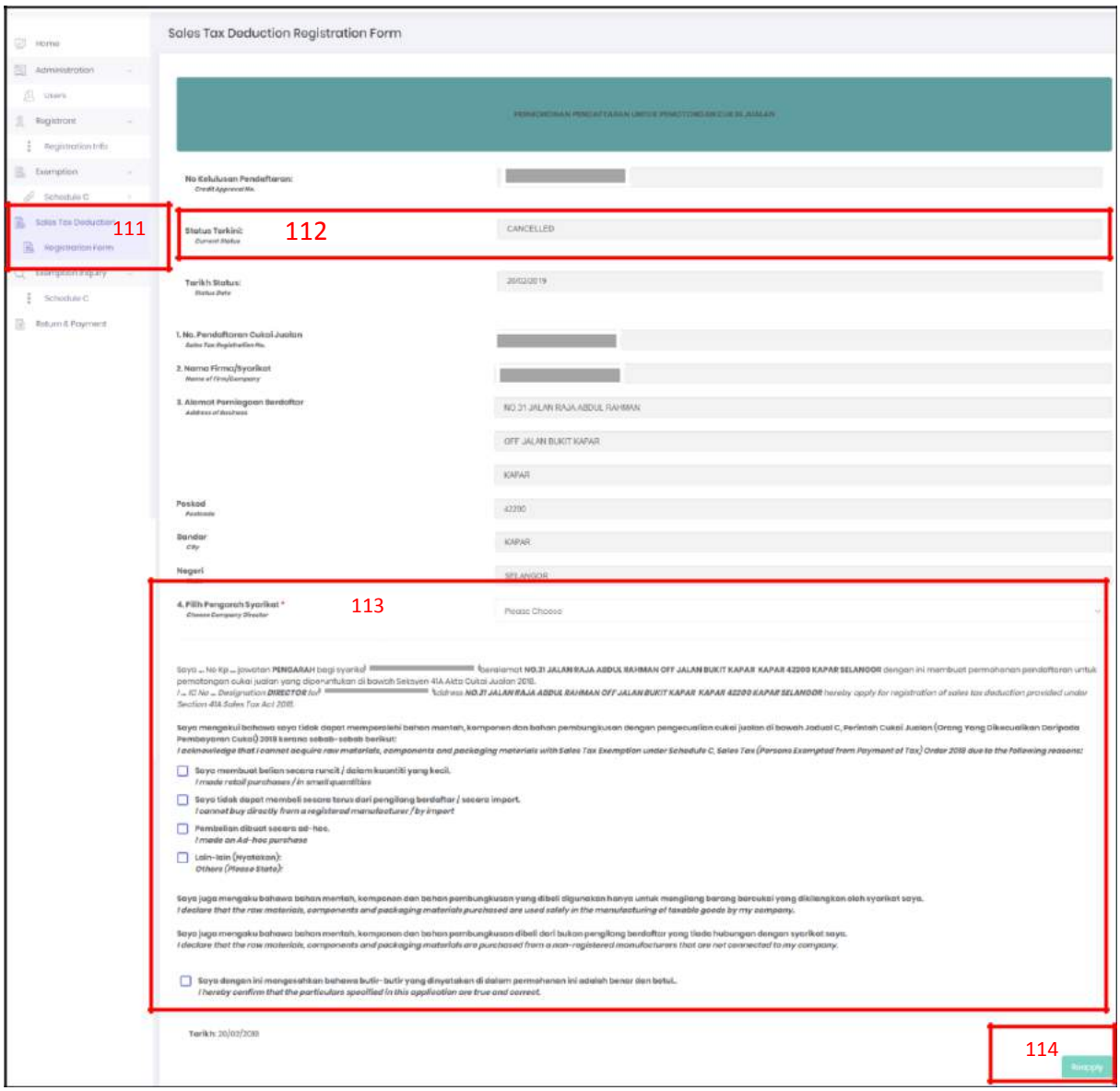


Figure 63: Sales Tax Deduction Registration Form (Cancelled)

111. Submenu of Sales Tax Deduction appear Registration Form. (Refer Figure 63)

112. Current Status appear as Cancelled. (Refer Figure 63)

113. Select and tick related field provided. (Refer Figure 63)

114. Click on Reapply button. (Refer Figure 63)

Note:

1. For Cancelled status of SST No., user are unable to login to dashboard.
2. For Cancelled status of Sales Tax Deduction (STD), user are unable to apply Deduction (Deduction Period List). JKDM Officer need to reactivate or user need to reapply Registration Sales Tax Deduction in order for user to login to dashboard to register and apply for Sales Tax Deduction.
   If User reapply STD, the previous data will reset as a new registration. If JKDM Officer reactivate user STD, the previous data will restore.