

**TECHNICAL**

**Indirect Taxation**

**RMCD – SST Guides and SST Forms on MySST website**

Further to our [e-CTIM TECH-IT 28/2018](#) dated 24 September 2018, the Royal Malaysian Customs Department (RMCD) has uploaded and updated the following in the MySST website: -

**1. SST Guides**

**a) General Guide**

No	List of Service Tax Industry Guides	Date of Update
1.	Sales Tax	<a href="#">25/09/2018</a> * <i>Note: The earlier Guide dated <a href="#">07/09/2018</a> has been withdrawn.</i>

**b) Industry Guides**

No	List of Service Tax Industry Guides	Date of Update
1.	Insurance and Takaful	<a href="#">19/09/2018</a> * <i>Note: The earlier Guide dated <a href="#">23/08/2018</a> has been withdrawn.</i>

**c) Specific Guides**

No	List of Sales & Service Tax Specific Guides	Date of Update
1.	Service Tax Return & Payment	<a href="#">29/09/2018</a> <i>Note: The earlier Guide dated <a href="#">04/09/2018</a> has been withdrawn.</i>
2.	Sales Tax Return & Payment	<a href="#">29/09/2018</a> <i>Note: The earlier Guide dated <a href="#">04/09/2018</a> has been withdrawn.</i>
3.	Appendix II : Return SST-02 Guidelines	<a href="#">29/09/2018</a>
4.	Guide on Special Area	<a href="#">03/10/2018</a>
5.	Customs Ruling	<a href="#">05/10/2018</a> <i>Note: The earlier Guide dated <a href="#">26/08/2018</a> has been withdrawn.</i>

\* Please note that the summary of document change can be found on the last page of the respective guides.

d) System Guides

No.	List of System Guides
1.	<a href="#">User Manual for Online Return and Payment Submission</a>

2. SST Forms

No	Form Description
1.	<a href="#">How to apply Exemption for all Schedules under Sales Tax (Persons Exempted from Payment Of Tax) 2018</a>
2.	<a href="#">Application Procedure for Customs Ruling</a>
3.	<b>Sales Tax (Customs Ruling) Regulations 2018</b> i. <a href="#">Application Form for Customs Ruling – Appendix I</a> ii. <a href="#">Application Form for Renewal Of Customs Ruling – Appendix II</a>
4.	<b>Service Tax (Customs Ruling) Regulations 2018</b> i. <a href="#">Application Form for Customs Ruling – Appendix III</a> ii. <a href="#">Application Form for Renewal Of Customs Ruling – Appendix IV</a>
5.	<a href="#">SST-02 Form - Guidelines Sales Tax/Service Tax Return (SST-02)</a>

3. SST News

**Enquiries Regarding SST Issues**

Kindly be informed that from **3.10.2018 (Wednesday)** onwards, SST registrants may send any enquiries regarding SST issues to the Customs Controlling Station (“Stesen Mengawal”) as stated in their Registration Approval Letter. To get the specific email address, please click the link [LAMPIRAN A](#).

Effective from the same date, the email address [daftarcjcp@customs.gov.my](mailto:daftarcjcp@customs.gov.my) is no longer available.

Members may view the above updates on the websites of the [Institute](#) and the [RMCD](#). Members are also encouraged to visit the [MySST website](#) for further updates by the RMCD on the above matters.

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above guides and forms so that we may raise them to the RMCD.

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