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TECHNICAL

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Indirect Taxation

**Updates on Application for Sales Tax Exemption under Schedule C, Item 3 & 4 of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018]**

The RMCD has announced that the module for application for Sales Tax Exemption under Schedule C, Item 3 & 4 ("C3 & C4") of the [Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018 \[P.U. \(A\) 210/2018\]](#) has been available on the MySST system since 1 January 2019. The certificates of exemption generated prior to this date **can no longer be used after 1 June 2019**. Under the module, there are two parties involved to apply for the certificate of exemption as follows: -

| Two Parties Involved to Apply for the Certificate of Exemption   |
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| <b>1. Registered Manufacturer</b> : Appoint the person to buy / import on behalf through the MySST system will then auto generate the approval number for the appointed person.  |
| <b>2. Person Acting on Behalf of the Registered Manufacturer</b> : Sign up to login to the MySST system (1st time only). Upon approval from RMCD, login to the MySST system and generate the certificate using the appointment approval number given by the registered manufacturer. |

\* For more information on how to make an application in the new module, please [refer to the user manual](#). Members may also refer to our [e-CTIM TECH-IT 5/2019 dated 14 February 2019](#) on this subject matter.

Application for the C3/C4 certificate is made based on purchase order / contract / approximate purchase quantity for 3 months or less. New application is to be submitted for additional item. Submitted application cannot be edited. Any application for the cancellation of item or certificate have to be submitted manually to the customs controlling station using the forms below together with company's official letter: -

- a) [Cancellation Application \(Delete\) Item / Goods Form for Exemption Certification under Schedule B and C of the Sales Tax \(Persons Exempted From Payment of Tax\) Order 2018 \[P.U. \(A\) 210/2018\]](#).
- b) [Cancellation Application Form for Exemption Certification under Schedule B and C of the Sales Tax \(Persons Exempted From Payment of Tax\) Order 2018 \[P.U. \(A\) 210/2018\]](#).

Members may view the above announcement 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 matters so that we may raise them to the RMCD.

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