

TECHNICAL

Indirect Taxation

RMCD – SST FREQUENTLY ASKED QUESTIONS (FAQs), GUIDES, NEWS AND FORMS

1. SST Frequently Asked Questions (FAQs)

The Royal Malaysian Customs Department ("RMCD") has recently uploaded the FAQ page in the MySST website as follows: -

Category	List of FAQs
General	Sales Tax
	Services Tax
Business	Accommodation
	Automotive Industry
	Advertising Services
	Betting and Gaming
	Clubs (Group C, D & E)
	Courier Services
	Customs Agent Services
	Digital Service Tax (DST)
	Domestic Flight
	Electricity
	Food & Beverages
	Hire Passenger Vehicles Services
	Information Technology Services
	Manufacturing and Import / Export
	Moto Vehicles Services or Repair Centre
	Paid Television Broadcasting Services
	Parking Services
	Professional Services
	Telecommunication Services

2. SST Guides

(a) Specific Guide

No	List of Sales & Service Tax Specific Guides	Date of Publication
1.	Sales Tax Deduction Facility	19/04/2019 <i>Note: The earlier Guide dated 13/01/2019 has been withdrawn.</i>

3. GST Guides

(a) Other Guides

No	List of Other Guides	Date of Publication
1.	GST Guide on Declaration and Adjustment after 1 September 2018	19/04/2019
2.	GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment after 1 September 2018	19/04/2019

Note: The above GST Guides were prepared by RMCD to assist businesses in understanding matters with regards to the following after the repeal of Goods and Services Tax Act 2014 (GSTA) effective from 1 September 2018: -

- GST declaration and adjustments
- Liability of GST on the issuance of tax invoice, debit note, credit note and GST treatment on retention payment

4. SST News

(a) Report To Be Prepared For Sales Tax Exemption Under Schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018]

1. **Laporan CJ(P) Jadual C-01** and **Laporan CJ(P) Jadual C-03** shall be prepared for **every three (3) months** from the date of the exemption certificate.
2. Whereas, **Laporan CJ(P) Jadual C-02** shall be prepared for **every three (3) months** from the date of the exemption certificate until all goods purchased on behalf are sent to the registered manufacturer who appoints him.
3. The complete report **does not need to be printed** and **does not need to be sent** to the SST Division of the controlling zone/ state but should be kept by the company. However, the company must submit the report at any time to the sales tax officer / audit officer when requested for review purposes.
4. Format for **Laporan CJ(P) Jadual C-01, Laporan CJ(P) Jadual C-02 and Laporan CJ(P) Jadual C-03** can be downloaded through the MySST system ([Click Here](#)).
5. The report must be signed by the authorized officer of the company. If the report contains a lot of pages, **signature is only needed on the last page of the report which contains grand total.**

(b) Report to Be Prepared for Sales Tax Exemption under Schedule B of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018]

1. **Laporan CJ(P) Jadual B-01** and **Laporan CJ(P) Jadual B-02** shall be prepared for **every three (3) months** from the date of the exemption certificate.
2. The complete report **does not need to be printed** and **does not need to be sent** to the SST Division of the controlling zone/ state but should be kept by the company. However

the company must submit the report at any time to the sales tax officer / audit officer when requested for review purposes.

3. Format for **Laporan CJ(P) Jadual B-01 and Laporan CJ(P) Jadual B-02** can be downloaded through the MySST system ([Click Here](#)).
4. The report must be signed by the authorized officer of the company. If the report contains a lot of pages, **signature is only needed on the last page of the report which contains grand total information.**

5. SST Forms

No	Form Description
1.	Report to Be Prepared for Sales Tax Exemption Under Schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018] <i>Laporan CJ(P) Jadual C-01</i> - Registered Manufacturers <i>Laporan CJ(P) Jadual C-02</i> - Person acting on behalf of registered manufacturers <i>Laporan CJ(P) Jadual C-03</i> - Registered manufacturers who send their goods to be completed by a subcontractor
2.	Report To Be Prepared For Sales Tax Exemption under Schedule B of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018] <i>Laporan CJ(P) Jadual B-01</i> <i>Laporan CJ(P) Jadual B-02</i>

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 or 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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