
TECHNICAL

Indirect Taxation

RMCD – New SST Specific Guide and SST Forms on MySST website

Further to our [e-CTIM TECH-IT 19/2019](#) and [e-CTIM TECH-IT 20/2019](#) dated 6 May 2019 respectively in relation to the [Sales Tax \(Person Exempted from Payment of Tax\) Order 2018 \[P.U.\(A\) 210/2018\]](#), the Royal Malaysian Customs Department (“RMCD”) has uploaded the following in the [MySST website](#): -

a) SST Specific Guide

No	List of Specific Guide	Date of Publication
1.	Guide on Sales Tax Exemption Under Schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018]	24/04/2019

b) SST Forms

No	Form Description
1.	Borang SST-ADM – Tax or any amount as tax or any monies which are required to be paid pursuant to the Sales Tax Act 2018 and Service Tax 2018 – Note 1
2.	Borang SST-ADM: Lampiran 1 - Declaration form for breach of exemption conditions under the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018] – Note 2
3.	Borang SST-ADM: Lampiran 2 - Taxable goods that are acquired under the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018] – Note 3

Note:

1. [Borang SST-ADM](#) is a declaration form for payment of Sales Tax or Service Tax to the RMCD for the following purposes: -
 - a) Payment of Sales Tax for breach of exemption conditions under subsection 35(5) of the Sales Tax Act 2018;
 - b) Other payments that are payable other than tax or any amount as tax or any monies which are required to be paid pursuant to the Sales Tax Act 2018 or the Service Tax Act 2018; and
 - c) Other payments pursuant to the Sales Tax Act 2018 or the Service Tax Act 2018.

2. [Borang SST-ADM: Lampiran 1](#) is an additional report which is required to be prepared and submitted together with the SST-ADM form for payment that involves the breach of exemption conditions under subsection 35(5) of the Sales Tax Act 2018.
3. [Borang SST-ADM: Lampiran 2](#) is an additional report which is required to be prepared and submitted with the SST-ADM form for payment that involves disposals through the sale of raw materials, components, damaged packaging material (bahan pembungkusan rosak) and waste/scrap (sisa/hampas (skrap)) under section 35 of the Sales Tax Act 2018.
4. The [Borang SST-ADM](#) and its [Lampiran 1](#) & [Lampiran 2](#) are also referred to in paragraph 38 to 40 of the [Guide on Sales Tax Exemption Under Schedule C of the Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018 \[P.U. \(A\) 210/2018\]](#)

Members may view the above guide and forms 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 SST Specific Guide and SST Forms so that we may raise them to the RMCD.

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.