

TECHNICAL

Indirect Taxation

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

The Royal Malaysian Customs Department (“RMCD”) has uploaded the following in the [MySST website](#): -

1. SST Industry Guides

No	List of Industry Guide	Date of Publication
1.	Information Technology Services (Note 1)	25/06/2019 <i>Note: The earlier Guide dated 13/12/2018 has been withdrawn.</i>

Note 1: The Guide has been revised to include service tax on the provision of information technology services, with effect from 1 September 2018, under Group G, Item 8, First Schedule of the [Service Tax Regulations 2018 \[P.U. \(A\) 214/2018\]](#).

2. SST Specific Guides

No	List of Specific Guide	Date of Publication
1.	Guide on Sales Tax Exemption Under Item 33A, 33B, 55, 63, 64 & 65, Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 (Note 2)	25/06/2019

Note 2: [The Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018 \[P.U. \(A\) 210/2018\]](#) is hyperlinked for easy reference.

3. SST Forms

No	Form Description
1.	JKDM No. 2 (Pin. 1/2018) - Claim for Refund / Drawback of Duty / Tax / Others *
2.	Lampiran J - P.T.K. Bil.14 – “Pengesahan Penghantaran Dan Penerimaan Barang Untuk Tuntutan Pulang Balik Duti Bawah Seksyen 93 Akta Kastam 1967 / Seksyen 40 Akta Jualan 2018 / Seksyen 19 Akta Eksais 1976” * (Note 3)

* These SST Forms are also referred to in the [Guidelines on Drawback of Sales Tax \(only available in Bahasa Malaysia\)](#) which was reported in our [e-CTIM TECH-IT 29/2019 dated 27 June 2019](#).

Note 3:

Lampiran J – P.T.K. Bil. 14

- a) *This form is required to be prepared for every delivery of goods to Licensed Manufacturing Warehouse (LMW) / Duty Free Shops (DFS).*
- b) *Sale of goods shall be made to purchasers who have been granted LMW or DFS status only.*
- c) *The relevant goods are not allowed to be returned or removed from the premises of the LMW / DFS in the goods original form except if the goods are for export / subcontract work or with the approval by the State Director of Customs (“Pengarah Kastam Negeri”) and after all duties / taxes have been refunded.*
- d) *The company which has been approved by this facility shall refund all duties / taxes which the company had received on unauthorized goods receipt by the LMW / DFS.*
- e) *The original copy of “Lampiran J” should be submitted to the controlling station when claiming drawback.*
- f) *A copy of “Lampiran J” shall be submitted to the Industrial Branch office which controls the factory.*

Members may view the above guides 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 Guides and SST Forms so that we may raise them to the RMCD.

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