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TECHNICAL

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Indirect Taxation

**RMCD – SST News, Industry Guides and Specific Guide on MySST website**

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

**1. MySST News**

- (a) [Report to be Prepared for Exemption under Item 57, Schedule A of the Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018](#) (as announced by RMCD on 12 July 2019).
1. Approved persons are required to prepare [Laporan CJ\(P\) Jadual A-57A](#). The [format](#) of the report can be downloaded from the MySST website.
  2. *Laporan CJ(P) Jadual A-57A* shall be filled in completely and **submitted to the SST Division of the controlling station along with the purchase invoices** (from a registered manufacturer/ licensed manufacturing warehouse/ free industrial zone) and **Customs Form No.2 (K2)** for the purpose of balancing the purchase and export information.
  3. *Laporan CJ(P) Jadual A-57A*, purchase invoices and Form K2 must be submitted every **three (3) months** from the date of exemption certificate **until all the quantity of goods purchased are exported**.
  4. The deadline for submitting the report is **at the end of the following month after the end of each quarter**.

**Example:-**

Date of Exemption Certificate : 1 September 2018		
Frequency of Report Submission	Report Period	Deadline for Report Submission
First Period	1 Sep 2018 ⇨ 30 Nov 2018	31 Dec 2018
Second Period	1 Dec 2018 ⇨ 28 Feb 2019	31 Mar 2019

- (b) [New Module for Application of Exemption for Schedule A of the Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018](#) (as announced by RMCD on 9 August 2019).

The new module for application of exemption for Schedule A has gone live on the MySST system since **19 August 2019**. Hence, the **certificates generated using the old module (manual) will expire and can no longer be used after 31 October 2019**.

Under the new module, applicants are required to sign up and sought approval from RMCD (once only) in order to log in and generate the certificate of exemption. The existing users of Schedule A are also required to follow this procedure.

Under the new module there are 3 categories of application for certificate of exemption under Schedule A.

1. [Sendiri](#) - For item 1-3, 6, 9, 10, 11, 14, 18-42, 44-49, 51-66, Schedule A, the system will automatically generate the certificate once the application is submitted.
2. **Wakil** - For item 4, 5, 7, 8, 12 & 13, Schedule A:-  
Two processes are involved in generating the exemption certificate as follows: -
  - a. [Melantik wakil](#): Government, local authority and *Institut Pengajian Tinggi Awam* (IPTA) have to appoint the person who will purchase or import on their behalf. The system will auto generate the appointment of the approval number.
  - b. [Wakil yang dilantik](#): The person / importer appointed to purchase on behalf have to generate the certificate using the appointment of approval number given by the government, local authority and IPTA. The system will generate the certificate automatically once the application is submitted.
3. [Eksport](#) - For item 57, Schedule A, the system will automatically generate the certificate once the application is submitted.

Note: For Guides of 'No. Pendaftaran Syarikat / Kod Jabatan / Kementerian / Individu' for Federal / State Government Department, Local Authority and Statutory Body (including IPTA) and Individual, please refer to [lampiran Cadangan BRN kerajaan / PBT / IPTA / Badan Berkanun / Individu](#).

The above mentioned [Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018 \[P.U. \(A\) 210/2018 dated 28 August 2018\]](#) is hyperlinked for reference.

For more information on how to generate the certificate for Schedule A and user manuals, please click on this [link](#) as uploaded in the MySST website.

## 2. SST Industry Guides

No	List of Industry Guide – Service Tax	Date of Publication
1.	Employment Services	<a href="#">05/08/2019</a> <i>Note: The earlier Guide dated <a href="#">25/08/2018</a> has been withdrawn.</i>
2.	Digital Services	<a href="#">20/08/2019</a>
3.	Information Technology Services	<a href="#">09/08/2019</a> <i>Note: The earlier Guide dated <a href="#">25/06/2019</a> has been withdrawn.</i>

## 3. SST Specific Guide

No	List of Specific Guide	Date of Publication
1.	Sales Tax Deduction Facility	<a href="#">09/08/2019</a> <i>Note: The earlier Guide dated <a href="#">19/4/2019</a> has been withdrawn.</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](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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