

TECHNICAL

Indirect Taxation

RMCD – DG’s Decision, SST Guides and SST News on MySST website

Further to our [e-CTIM TECH-IT 2/2019](#) dated 8 January 2019, the Royal Malaysian Customs Department (“RMCD”) has uploaded and updated the following in the MySST website: -

1. Director General’s Decision

No	List of Sales & Service Tax Specific Guides	Date of Update
1.	Amendment to DG’s Decision 1/2018 & 3/2018	21/12/2018

Note: The amendments to the DG’s Decisions above are in relation to issuance of tax invoices and submission of goods and service tax (“GST”) return.

2. SST Guides

a) General Guide

No.	List of Sales Tax General Guides	Date of Update
1.	Sales Tax	18/01/2019 <i>Note: The earlier Guide dated 25/09/2018 has been withdrawn.</i>

b) Industry Guides

No	List of Service Tax Industry Guides	Date of Update
1.	Advertising Services	09/11/2018 * <i>Note: The earlier Guide dated 23/08/2018 has been withdrawn.</i>
2.	Information Technology Services	13/12/2018 * <i>Note: The earlier Guide dated 09/11/2018 has been withdrawn.</i>
3.	Import Tax Service (<i>Only in Bahasa Malaysia</i>)	09/01/2019
4.	Cleaning Service (<i>Only in Bahasa Malaysia</i>)	22/01/2019 * <i>Note: The earlier Guide dated 09/01/2019 has been withdrawn.</i>

No	List of Service Tax Industry Guides	Date of Update
5.	Consultancy Services, Training and Teaching (<i>Only in Bahasa Malaysia</i>)	22/01/2019 * <i>Note: The earlier Guide dated 09/01/2019 has been withdrawn.</i>
6.	Amusement Park Guide (<i>Only in Bahasa Malaysia</i>)	22/01/2019 * <i>Note: The earlier Guide dated 09/01/2019 has been withdrawn.</i>

c) Specific Guides

No	List of Sales & Service Tax Specific Guides	Date of Publication
1.	Sales Tax Deduction Facility	13/01/2019

* Please note that the summary of changes can be found on the last page of the respective guides.

3. SST News

a) **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 application for sales tax exemption for **Schedule C, Item 3 & 4 ("C3 & C4")** of the [P.U.\(A\) 210/2018](#) has a new procedure as follows: -

1. REGISTERED MANUFACTURER

Appoint the person to buy / import on behalf through the MySST system. The system will then auto generate the approval number for the appointed person. [Refer to the user manual through this link.](#)

2. PERSON ACTING ON BEHALF (APPOINTED PERSON BY REGISTERED MANUFACTURER)

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. [Refer to the user manual through this link.](#)

The previous certificates are still valid until further notice from the RMCD

b) **APPLICATION FOR SALES TAX EXEMPTION FOR AEROSPACE COMPANIES AND RICE MILLERS/WHOLESALEERS**

Pursuant to the addition of items [33A, 33B and 53A to Schedule A of the Sales Tax \(Persons Exempted from Payment of Tax\) \(Amendment\) \(No. 2\) Order 2018 \[P.U. \(A\) 403/2018\]](#), the following eligible

companies / persons can now apply for the certificate of exemption via the RMCD's MySST portal: -

- Any Aerospace Maintenance, Repair and Overhaul ("MRO") company endorsed by the Malaysian Investment Development Authority ("MIDA"); and
- Any rice miller or wholesaler licensed under the *Control of Padi and Rice Act 1994* (Act 522).

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.

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.