
TECHNICAL

Indirect Taxation

RMCD – SST System Guides and News Updates on MySST website

Further to our [e-CTIM TECH-IT 5/2019](#) dated 14 February 2019, the Royal Malaysian Customs Department (“RMCD”) has uploaded and updated the following in the [MySST website](#): -

- a) [SST System Guides](#) – User manual for online declaration of imported taxable service

[INFORMATION ABOUT IMPORTED TAXABLE SERVICES](#)

The RMCD has issued user manuals for **online declaration** of imported taxable services via Form SST-02 and Form SST-02A respectively (including **online payment** of service tax on imported taxable service using the FPX system) as follows: -

No.	User Manual Description
1.	User manual for online declaration of imported taxable services by a registered person (via Form SST-02)
2.	User manual for online declaration of imported taxable services by a person other than a taxable person (via Form SST-02A)

Declaration of imported taxable services can be made **online** via [MySST portal](#) starting from **20 February 2019**.

- b) **SST News**

[DECLARATION OF TOTAL VALUE OF EXEMPTED TAXABLE SERVICES \(B2B EXEMPTION\)](#)

Effective 1 January 2019, certain registered persons may enjoy exemption from payment of service tax in accordance with the provisions under the Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018.

Any registered person who has provided prescribed services to any registered person entitled for the exemption is required to declare the value of service exempted from tax in **column 18 (c) of Form SST-02**.

For more details on how to fill in the Sales Tax/Service Tax Return (SST-02), kindly refer to [Guidelines on Sales Tax / Service Tax Return \(SST-02\)](#)

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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