

**TECHNICAL**

**Indirect Taxation**

**RMCD – Sales Tax and Service Tax (SST) Guides**

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

**1. General Guide**

No	General Guide – Service Tax	Date of Publication
1.	<a href="#">Panduan Umum (Versi 2) - Cukai Perkhidmatan 2018</a> *	<a href="#">Guide as at 6/10/2020</a> <i>Note: The general <a href="#">Guide on Service Tax</a> dated 7/9/2018 which was reported in our <a href="#">e-CTIM TECH-IT 28/2018</a> dated 21/9/2018 has been withdrawn and replaced with this Guide dated 6/10/2020.</i>

**2. SST Industry Guides**

No	List of SST Industry Guides	Date of Publication
1.	<a href="#">Guide on Digital Services By Foreign Service Provider (FSP)</a>	<a href="#">Guide as at 1/8/2020</a> <i>Note: The <a href="#">Guides on Digital Service</a> dated 20/08/2019 which was reported in our <a href="#">e-CTIM TECH-IT 36/2019</a> dated 11/9/2019 has been withdrawn and replaced with this Guide dated 1/8/2020.</i>
2.	<a href="#">Panduan Perkhidmatan Perundingan, Latihan dan Tunjuk Ajar</a> *	<a href="#">Guide as at 15/9/2020</a>
3.	<a href="#">Perkhidmatan Pengurusan</a> *	<a href="#">Guide revised as at 1/10/2020</a> <i>Note: The <a href="#">Guide on Management Services</a> dated 25/8/2018 which was reported in our <a href="#">e-CTIM TECH-IT 28/2018</a> dated 21/9/2018 has been withdrawn and replaced with this Guide dated 1/10/2020.</i>
4.	<a href="#">Perkhidmatan Pengurusan Penggudangan</a> *	<a href="#">Guide as at 6/10/2020</a>
5.	<a href="#">Guide on Professional Service</a>	<a href="#">Guide as at 6/10/2020</a>

No	List of SST Industry Guides	Date of Publication
6.	<a href="#">Guide on Accommodation (Version 2)</a>	<p><a href="#">Guide as at 13/10/2020</a></p> <p><i>Note: The <a href="#">Guide on Accommodation</a> dated 7/9/2018 which was reported in our e-CTIM TECH-IT 28/2018 dated 21/9/2018 has been withdrawn and replaced with this Guide dated 13/10/2020. .</i></p>

### 3. SST Specific Guides

No	List of SST Specific Guides	Date of Publication
1.	<a href="#">Guide on Disbursement and Reimbursement</a>	<a href="#">Guide as at 15/9/2020</a>
2.	<a href="#">Guide on Return and Payment</a> (Sales Tax & Service Tax)	<p><a href="#">Guide as at 13/10/2020</a></p> <p><i>Note: The <a href="#">Guide on Return and Payment (Sales Tax)</a> and the <a href="#">Guide on Return and Payment (Service Tax)</a> dated 29/9/2018 respectively which were reported in our e-CTIM TECH-IT 30/2018 dated 10/10/2018 have been withdrawn and replaced with this Guide dated 13/10/2020.</i></p>
3.	<a href="#">SST-02 Return Form</a> (latest release)	<a href="#">SST-02 Return Form as at 13/10/2020</a>
(i)	<a href="#">Guidelines: SST-02 Return (Manual Submission)</a>	<a href="#">Guide as at 13/10/2020</a>
(ii)	<a href="#">Guidelines: SST-02A Return (Manual Submission)</a>	<a href="#">Guide as at 13/10/2020</a>

Note: \* - Only available in Bahasa Malaysia

Members may view the above SST Guides (General Guide, Industry Guides and Specific Guides) 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) in respect of any suggestions, concern or comments you may have on the above SST Guides so that we may raise them to the RMCD.

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