

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.	Panduan Umum (Versi 2) - Cukai Perkhidmatan 2018 *	Guide as at 6/10/2020 <i>Note: The general Guide on Service Tax dated 7/9/2018 which was reported in our e-CTIM TECH-IT 28/2018 dated 21/9/2018 has been withdrawn and replaced with this Guide dated 6/10/2020.</i>

2. SST Industry Guides

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Guides on Digital Service dated 20/08/2019 which was reported in our e-CTIM TECH-IT 36/2019 dated 11/9/2019 has been withdrawn and replaced with this Guide dated 1/8/2020.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Guide on Management Services dated 25/8/2018 which was reported in our e-CTIM TECH-IT 28/2018 dated 21/9/2018 has been withdrawn and replaced with this Guide dated 1/10/2020.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

No	List of SST Industry Guides	Date of Publication
6.	Guide on Accommodation (Version 2)	<p>Guide as at 13/10/2020</p> <p><i>Note: The Guide on Accommodation dated 7/9/2018 which was reported in our e-CTIM TECH-IT 28/2018 dated 21/9/2018 has been withdrawn and replaced with this Guide dated 13/10/2020.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.	Guide on Disbursement and Reimbursement	Guide as at 15/9/2020
2.	Guide on Return and Payment (Sales Tax & Service Tax)	<p>Guide as at 13/10/2020</p> <p><i>Note: The Guide on Return and Payment (Sales Tax) and the Guide on Return and Payment (Service Tax) dated 29/9/2018 respectively which were reported in our e-CTIM TECH-IT 30/2018 dated 10/10/2018 have been withdrawn and replaced with this Guide dated 13/10/2020.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.	SST-02 Return Form (latest release)	SST-02 Return Form as at 13/10/2020
(i)	Guidelines: SST-02 Return (Manual Submission)	Guide as at 13/10/2020
(ii)	Guidelines: SST-02A Return (Manual Submission)	Guide as at 13/10/2020

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 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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