



**SALES TAX 2018**

**GUIDE ON  
SALES TAX EXEMPTION UNDER  
SCHEDULE C, SALES TAX  
(PERSONS EXEMPTED FROM PAYMENT  
OF TAX) ORDER 2018**

**Published by:**

**Royal Malaysian Customs Department  
Internal Tax Division  
Putrajaya**

**29 December 2023**

## **Publication**

Date : 28 December 2023

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## 1. INTRODUCTION

- 1.1. This guide is provided to assist businesses in understanding tax exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.
- 1.2. Sales tax exemption under Schedule C is given to a registered manufacturer for the importation, purchase or transportation of raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials to be used in the manufacturing of finished goods. This facility is provided to avoid double taxation on manufactured taxable goods.
- 1.3. In addition, the exemption under Schedule C also allows registered manufacturer to send unfinished goods or semi-finished goods to other registered manufacturer (subcontractor) to carry out further manufacturing or to complete its manufacture and subsequently to acquire back the semi-finished taxable goods or finished taxable goods without having to pay sales tax.

## 2. TERMINOLOGY

- 2.1. "Cleanroom" is a facility in a regulated factory where pollutants such as dust, aerosol particles, airborne microbes, and chemical vapors are reduced to a minimum level.
- 2.2. "Director General" means the Director General of Customs and Excise appointed under subsection 3(1) of the Customs Act 1967.
- 2.3. "Free Zone" has the meaning assigned to it under subsection 2(1) of the Free Zones Act 1990 (Act438).
- 2.4. "Laporan CJ(P) Jadual C-01" refers to Laporan Pengimportan, Pembelian, Mengangkut dan Penggunaan Barang-Barang Yang Diberi Pengecualian Cukai Di Bawah Butiran 1, 2, 3 & 4 Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.
- 2.5. "Laporan CJ(P) Jadual C-02" refers to Laporan Pengimportan, Pembelian, Mengangkut dan Penyerahan Barang-Barang Yang Diberi Pengecualian Cukai Kepada Pengilang Berdaftar Di Bawah Butiran 3 & 4, Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.
- 2.6. "Laporan CJ(P) Jadual C-03" refers to Laporan Penghantaran Dan Pengambilan Semula Barang Separa Siap / Barang Siap Daripada Subkontraktor Di Bawah Butiran 5, Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.
- 2.7. "Licensed warehouse" refers to any warehouse or place licensed under section 65 of the Customs Act 1967.

- 2.8. "Licensed manufacturing warehouse" refers to licensed warehouse which carry on any manufacturing process under section 65A of the Customs Act 1967.
- 2.9. "Manufacturing aids" refers to goods used in the manufacturing process to accelerate, improve, complement or complete the manufacturing process of finished goods, but do not become part of the finished goods.
- 2.10. "Manufacture" means in relation to goods other than petroleum, the conversion by manual or mechanical means of organic or inorganic materials into a new product by changing the size, shape, composition, nature or quality of such materials and includes the assembly of parts into a piece of machinery or other products, but does not include the installation of machinery or equipment for the purpose of construction. In relation to petroleum, manufacture is a process of refining that includes the separation, conversion, purification and blending of refinery streams or petrochemical streams.
- 2.11. "Packing and packaging" refer to materials for filling or wrapping finished goods in factories such as boxes, cartons, containers, crates, cases, and bandages. These include:
- (i) Materials used to condense the stuff packed into boxes and containers such as paper strips, straw and plastic foam.
  - (ii) Labels for the identification of finished goods attached to bottles, cans or boxes.
- 2.12. "Petroleum" means any mineral oil or relative hydrocarbon in its solid, liquid or gaseous form existing in its natural condition and includes casing head petroleum spirit, bituminous shales, other stratified deposits from which oil can be extracted commercially and petroleum products obtained from the process of manufacture as provided under section 2 of the Customs Act 1967.
- 2.13. "Raw materials and components" refer to raw materials and components that are used directly in the manufacturing process and will physically incorporate into the finished product.
- 2.14. "Registered manufacturer" refers to a manufacturer registered under section 13 or 14 of the Sales Tax Act 2018.
- 2.15. "Subcontractor" refers to a registered manufacturer who receives an unfinished goods from another registered manufacturer to complete and manufactured the goods and subsequently return the completed goods to the registered manufacturer who own the goods.

**3. SALES TAX EXEMPTIONS UNDER SCHEDULE C, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) 2018**

3.1. Schedule C, Sales Tax (Persons Exempt from Payment of Tax) Order 2018 provides sales tax exemptions to the goods as follows:

**3.1.1. Item 1**

Exemption on raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials excluding petroleum.

**3.1.2. Item 2**

Exemption on raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials including petroleum to be used as raw material.

**3.1.3. Item 3**

Exemption on raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials excluding petroleum.

**3.1.4. Item 4**

Exemption on raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials including petroleum to be used as raw material.

**3.1.5. Item 5**

Exemption on semi-finished taxable goods or finished taxable goods subsequently returned after completion of subcontract work.

3.2. Any person who has been granted exemption under Schedule C must comply with the conditions imposed under the Sales Tax (Persons Exempt from Tax Payment) Order 2018 as in Appendix 1.

3.3. Other conditions that must be complied by any person granted exemption are as follows:

3.3.1. Any goods given exemption shall not be disposed of, sold, transferred locally or not accounted for, on the condition that the payment of the tax has been made.

3.3.2. Any person given exemption shall keep records or accounts of the goods imported or purchased.

3.3.3. The records or accounts are available for inspection by any senior officer of sales tax at any time.

#### 4. MANUFACTURING AIDS AND CLEANROOM EQUIPMENT

- 4.1. Exemptions on manufacturing aids and cleanroom equipment are as listed in Public Ruling no. 2/2024— Alat Bantuan Pengilangan (Manufacturing Aids) dan Peralatan Cleanroom. For more information in relation to manufacturing aids and cleanroom equipment, please refer to MySST Portal.
- 4.2. If the manufacturing aids and cleanroom equipment are not listed in Public Ruling no. 2/2024, the manufacturer must obtain an approval from the Director General before applying for a sales tax exemption certificate.
- 4.3. The manufacturer may apply for approval to the Internal Tax Division (CDN) Headquarters by submitting the following documents:
  - (i) company's official letter;
  - (ii) format of the listed manufacturing aids as in **Appendix 2**;
  - (iii) format of the listed cleanroom equipment as in **Appendix 3**.
- 4.4. The Internal Tax Division (CDN) Headquarters, will notify the applicant on the approval of the manufacturing aids and cleanroom equipment to be exempted.

#### 5. TIME WHEN EXEMPTION TAKES EFFECT

- 5.1. The exemption from payment of sales tax shall take effect when –
  - (i) the certificate is produced to the proper officer of sales tax upon importation or transportation;
  - (ii) the certificate is produced to the registered manufacturer upon purchase of local manufactured goods.
- 5.2. The exemption certificate number shall be mentioned in the:
  - (i) import declaration form that relates to the importation and transportation; and
  - (ii) invoice of taxable goods purchased from registered manufacturer.

#### 6. APPLICATION FOR SALES TAX EXEMPTION CERTIFICATE

- 6.1. Application for sales tax exemption certificate can be made via MySST Portal.
- 6.2. For details on how to apply sales tax exemption certificate under schedule C, please refer to the exemption manual:  
<https://mysst.customs.gov.my/AboutExemption>.
- 6.3. Application for sales tax exemption certificate must be done earlier before importation, purchase or transportation.

- 6.4. The quantity of goods to be applied in the system are as follow:
- (i) Items 1 and 2 are based on the estimated quantity of usage for one year. If the quantity applied is inadequate, the registered manufacturer may place an additional quantity of goods by adding new item.
  - (ii) Items 3 and 4 are based on the purchase order or contract or estimated quantity for three (3) months applied by the registered manufacturer. If the quantity applied is inadequate, a person acting on behalf of the registered manufacturer needs to submit a new application.
  - (iii) Item 5 is based on the delivery order or consignment or contract. If the quantity applied is inadequate, the registered manufacturer needs to submit a new application.
- 6.5. For item 1 and 2, the registered manufacturer may add additional goods in MySST according to the registered manufacturer's requirement.
- 6.6. If the registered manufacturer wish to cancel any item or exemption certificate, a written application must be submitted to the Internal Tax Division (CDN) at the controlling station by using company's letterhead and application form as in **Appendix 4** or **5**. The form can be downloaded from MySST portal <https://mysst.customs.gov.my/SSTForms>.
- 6.7. Any exemption certificate under schedule C is not transferable.

## **7. VALIDITY PERIOD OF EXEMPTION CERTIFICATE**

- 7.1. The exemption certificate for Item 1 and 2 has no expiry date. Therefore, the renewal of exemption certificate is not required.
- 7.2. The exemption certificate for Item 3 and 4 will be expired when all quantities applied have been imported, purchased or transported by a person acting on behalf of registered manufacturer.
- 7.3. The exemption certificate for Item 5 will be expired when all semi-finished or finished taxable goods have been acquired back by the registered manufacturer from the subcontractor.

## **8. EXPORT, TRANSPORT OR RETURN OF THE GOODS EXEMPTED UNDER SCHEDULE C**

- 8.1. Any goods exempted from sales tax which are not used in the manufacturing by the registered manufacturer or not delivered to the registered manufacturer by the person acting on his behalf, may be exported, transported or returned to the supplier for the following reasons:
- (i) damaged;

- (ii) destroyed due to the unavoidable accident; or
  - (iii) does not meet the specified quality.
- 8.2. No sales tax shall be due for circumstances as stated in paragraph 8.1.
- 8.3. The applicant must notify in writing to the Internal Tax Division (CDN) of the controlling station by submitting the following documents:
- (i) company's official letter;
  - (ii) list of goods to be exported, transported or returned must contain description and quantity of goods; and
  - (iii) supporting document such as customs declaration form (K1/K9 form), invoices, credit notes or quality control report.

## 9. RESPONSIBILITIES OF PERSON GRANTED EXEMPTION UNDER SCHEDULE C

- 9.1. Any person granted exemption under schedule C are required to prepare report as in **Table 3**.

Report	Item	Responsibility	Reporting period
Laporan CJ(P) Jadual C-01	1, 2, 3 and 4	Registered manufacturer	Every three (3) months from the effective date of the exemption certificate.
Laporan CJ(P) Jadual C-02	3 and 4	Person acting on behalf of registered manufacturer	Every three (3) months from the effective date of the exemption certificate until all goods purchased on behalf are sent to the concerned registered manufacturer.
Laporan CJ(P) Jadual C-03	5	Registered manufacturer who send his goods to be completed by a subcontractor	Every three (3) months from the date of the exemption certificate.

Table 3: **Report for exemption under schedule C**

- 9.2. The report must be prepared in the format as in **Appendix 6** or can be downloaded from the MySST portal at <https://mysst.customs.gov.my/SSTForms>.

- 9.3. The report should be signed by the authorized officer of the company and to be kept by the company. However, the company must submit the report once requested by any senior officer of sales tax.
- 9.4. The registered manufacturer who imported, purchased or transported goods using exemption under schedule C is responsible to make declaration in SST-02 return.

## 10. SALES TAX BECOME DUE AND PAYABLE

- 10.1. Any person who is exempted under Schedule C and fails to comply with any conditions to which the exemption relates, any sales tax that has been the subject of the exemption shall become due and payable by the person on the date on which any of the conditions failed to be complied with.
- 10.2. Payment of sales tax due can be made in the SST-ADM form with attachment as follow:
  - (i) Declaration Form for Breach of Exemption Conditions; or
  - (ii) Statement on Disposal of Taxable Goods(SST-ADM form and attachment can be downloaded in MySST portal)
- 10.3. The documents stated in paragraph 10.2 must be submitted to the Internal Tax Division (CDN) at the controlling station and payment can be made by cheque or bank draft in the name of Ketua Pengarah Kastam.
- 10.4. Any declaration and payment made under SST-ADM will not prevent the Royal Malaysian Customs Department (RMCD) from taking any legal action if there is any violation under the sales tax legislation.

## 11. FIRE, NATURAL DISASTER, THEFT AND LOSS

- 11.1. Any person who is granted exemption under Schedule C must notify in writing any case of fire, natural disaster, theft and loss involving the finished goods manufactured and purchased, imported or transported under exemption not later than **fourteen (14) days** from the date of the incident to the Internal Tax Division (CDN) at the controlling station. The report must contain information as follow:
  - (i) Description of goods;
  - (ii) Quantity;
  - (iii) Value of goods; and
  - (iv) Sales tax involved.

11.2. The letter must be submitted together with the supporting documents as follow:

- (i) Investigation report from the Fire and Rescue Department;
- (ii) Police report; or
- (iii) Report from the insurance company.

## 12. CIVIL CASE AND COMPANY WINDING UP

Any person who is granted exemption under schedule C shall notify in writing to the Internal Tax Division (CDN) at the controlling station within **fourteen (14) days** after the occurrence of one of the followings:

- (i) A resolution for the winding up of the company;
- (ii) An order is made for the winding up of the company;
- (iii) The appointment of a liquidator or receiver is made; or
- (iv) The company is involved in any case of civil claims, bankruptcy, business closure and so on.

### 13. FREQUENTLY ASKED QUESTIONS

**1 Q : I am a registered manufacturer of taxable and exempted finished goods. Can I use exemption under schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 to purchase raw material that is used in the manufacturing of both finished goods?**

**A :** Yes, you can apply the exemption under schedule C providing that the raw materials are used to manufacture both taxable and exempted finished goods. Only items 1 and 3 under schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 are applicable for this treatment.

**2 Q : We are manufacturer of taxable goods but not registered under Sales Tax Act 2018. Can we apply for exemption under Schedule C to import raw materials to be used in our manufacturing activity?**

**A :** No. In order to enjoy exemption under Schedule C, you must be a registered manufacturer under Sales Tax Act 2018.

**3 Q : Company B, a registered manufacturer, receives all the raw materials and packing materials supplied by Company A (registered manufacturer) to produce the taxable finished goods. Subsequently, the taxable finished goods are returned to company A and company B charged him for the work done. Can company A be exempted from sales tax on the goods returned by company B since company A is a registered manufacturer?**

**A :** Company A is not entitled to an exemption under item 5, Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 because he fully outsources the manufacturing process to a company B without doing any manufacturing activities on the taxable goods.

**4 Q : Is it necessary to keep a record of the goods purchased with an exemption of sales tax?**

**A :** Yes, any person granted exemption under schedule C shall keep a proper record on the goods purchase with exemption for the verification and audit by RMCD.

**5 Q : Is it necessary to include the customer's exemption certificate number in the invoice?**

**A :** Yes, a registered manufacturer shall include his customer's exemption certificate number in his sales invoice.

- 6 Q : How long should I keep account and records related to goods purchase using an exemption?**
- A : You are required to keep accounts and records for a period of seven (7) years.
- 7 Q : Am I eligible to use the exemption before the effective date?**
- A : No, you are not eligible to use the exemption to purchase goods before the effective date as stated in the certificate of the exemption.
- 8 Q : When is the effective date of the exemption on manufacturing aids and cleanroom equipment?**
- A : Application for the certificate of exemption for manufacturing aids and cleanroom equipment can be made starting from 1 January 2024.
- 9 Q : How should I apply the certificate of exemption on the manufacturing aids?**
- A : The application can be made via MySST portal and the application procedure is the same as other goods under schedule C.

## **INQUIRY**

For any inquiries for this guide please contact:

Internal Tax Division (SST)  
Royal Malaysian Customs Department  
Aras 5 & 6, Block A  
Menara Suasana PjH, Presint 2  
62100 W.P Putrajaya  
MALAYSIA

## **FURTHER ASSISTANCE AND INFORMATION ON SST**

Further information on SST can be obtained from:

- (i) SST website: <https://mysst.customs.gov.my>
- (ii) Customs Call Center:
  - Tel : 03-7806 7200 / 1-300-888-500
  - Fax : 03-7806 7599
  - Email : [ccc@customs.gov.my](mailto:ccc@customs.gov.my)

## JADUAL C/SCHEDULE C

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
1	Any registered manufacturer	Raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials excluding petroleum	<p>(a) That the goods are approved by the Director General;</p> <p>(aa) in the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General;</p> <p>(b) that the goods are—</p> <p>(i) imported;</p> <p>(ii) purchased from another registered manufacturer; or</p> <p>(iii) transported from—</p> <p>(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or</p> <p>(B) a free zone established under the Free Zones Act 1990;</p> <p>(c) that the goods shall be used in the manufacturing of finished goods of taxable goods of the person mentioned in column (2) or both taxable and exempted goods of the person mentioned in column (2);</p>	Registered Manufacturer

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(ca) that in the case of manufacturing the exempted goods, the finished goods shall be exported by the person mentioned in column (2);</p> <p>(cb) notwithstanding subitem (ca), that in the case of manufacturing the exempted goods, the following finished goods:</p> <p>(i) controlled article under the Control of Supplies Act 1961 [Act 122] and subject to price control;</p> <p>(ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order; or</p> <p>(iii) milk products falling under headings or subheadings 04.01, 04.02, 0403.20.19 00, 0403.20.99 00, 0403.90.10 00, 0403.90.90 00, 04.04, 1901.10.20 00, 1901.90.31 00, 1901.90.32 00, 1901.90.39 00 and 2202.99.10 00 of the Customs Duties Order 2022;</p> <p>may be sold locally by the registered manufacturer;</p> <p>(cc) subject to subitem (ca), if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the</p>	

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the person mentioned in column (2) shall pay for the sales tax;</p> <p>(cd) if the goods in column (3) found damaged, destroyed due to unavoidable accident or does not meet the specified quality, the person in column (2) may export, transport or return the goods to the supplier, and no sales tax shall be levied or charged;</p> <p>(ce) subject to subitem (cd), the person in column (2) may apply in writing to the Director General and the Director General may approved such application;</p> <p>(d) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p> <p>(e) any other conditions the Director General deem fit to impose.</p>	
2	Any registered manufacturer of petroleum product	Raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials including petroleum to be used as raw	<p>(a) That the goods are approved by the Director General;</p> <p>(aa) in the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General;</p>	Registered manufacturer of petroleum product

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
		material	<p>(b) that the goods are—</p> <ul style="list-style-type: none"> <li>(i) imported;</li> <li>(ii) purchased from another registered manufacturer; or</li> <li>(iii) transported from— <ul style="list-style-type: none"> <li>(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967;</li> <li>(B) a petroleum Supply Based licensed under section 77B of the Customs Act 1967; or</li> <li>(C) a free zone established under the Free Zones Act 1990.</li> </ul> </li> </ul> <p>(c) that the goods shall be used solely in the manufacturing of finished goods of the person mentioned in column (2);</p> <p>(ca) if the goods in column (3) found damaged, destroyed due to unavoidable accident or does not meet the specified quality, the person mentioned in column (2) may export, transport or return the goods to the supplier, and no sales tax shall be levied or charged;</p> <p>(cb) subject to subitem (ca), the person in column (2) may apply in writing to the</p>	

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>Director General and the Director General may approved such application;</p> <p>(d) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p> <p>(e) any other conditions the Director General deem fit to impose.</p>	
3	Any person acting on behalf of registered manufacturer	Raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials excluding petroleum	<p>(a) That the person is approved by the Director General;</p> <p>(b) that the goods are approved by the Director General;</p> <p>(ba) in the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General;</p> <p>(c) that the goods are—</p> <p>(i) imported;</p> <p>(ii) purchased from another registered manufacturer; or</p> <p>(iii) transported from—</p> <p>(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or</p> <p>(B) a free zone established under the Free Zones Act 1990;</p>	Registered Manufacturer

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(d) that the goods shall be sold to, delivered and used solely in the manufacturing of taxable goods or both taxable and exempted goods of the registered manufacturer;</p> <p>(da) that in the case of manufacturing the exempted goods, the finished goods shall be exported by the registered manufacturer;</p> <p>(db) notwithstanding subitem (da), that in the case of manufacturing the exempted goods, the following finished goods may be sold locally by the registered manufacturer:</p> <ul style="list-style-type: none"> <li>(i) controlled article under the Control of Supplies Act 1961 and subject to price control;</li> <li>(ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order; or</li> <li>(iii) milk products falling under headings or subheadings 04.01, 04.02, 0403.20.19 00, 0403.20.99 00, 0403.90.10 00, 0403.90.90 00, 04.04, 1901.10.20 00, 1901.90.31 00, 1901.90.32 00, 1901.90.39 00 and 2202.99.10 00 of the Customs Duties Order 2022;</li> </ul>	

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(dc) subject to subitem (da), if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the registered manufacturer shall pay for the sales tax;</p> <p>(dd) if the goods in column (3) found damaged, destroyed due to unavoidable accident or does not meet the specified quality upon receiving such goods—</p> <p>(i) the person mentioned in column (2) may export, transport or return the goods to the supplier; or</p> <p>(ii) the registered manufacturer may return the goods to the person mentioned in column (2),</p> <p>and no sales tax shall be levied or charged.</p> <p>(de) subject to subitem (dd), the person mentioned in column (2) or the registered manufacturer may apply in writing to the Director General and the Director General may approve such application;</p> <p>(e) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p>	

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			(f) any other conditions the Director General deem fit to impose.	
4	Any person acting on behalf of registered manufacturer petroleum product.	Raw materials, components, manufacturing aids, cleanroom equipment and packing and packaging materials including petroleum to be used as raw material	<p>(a) That the person is approved by the Director General;</p> <p>(b) that the goods are approved by the Director General;</p> <p>(ba) in the case of manufacturing aids and cleanroom equipment, the goods as may be specified by the Director General;</p> <p>(c) that the goods are—</p> <p>(i) imported;</p> <p>(ii) purchased from another registered manufacturer; or</p> <p>(iii) transported from—</p> <p>(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967;</p> <p>(B) a petroleum supply base licensed under section 77B of the Customs Act 1967; or</p> <p>(C) a free zone established under the Free Zones Act 1990;</p>	Registered manufacturer of petroleum product

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(d) that the goods shall be delivered and used solely in the manufacturing of manufacturing activities of the registered petroleum manufacturer;</p> <p>(e) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p> <p>(ea) if the goods in column (3) found damaged, destroyed due to unavoidable accident or does not meet the specified quality upon receiving such goods—</p> <p>(i) the person mentioned in column (2) may export, transport or return the goods to the supplier; or</p> <p>(ii) the registered manufacturer may return the goods to the person mentioned in column (2),</p> <p>and no sales tax shall be levied or charged;</p> <p>(eb) subject to subitem (ea), the person mentioned in column (2) or the registered manufacturer may apply in writing to the Director General and the Director General may approved such application;</p> <p>(f) any other conditions the Director General deem fit to impose.</p>	

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
5	Any registered manufacturer	Semi-finished taxable goods or finished taxable goods subsequently returned after completion of subcontract work	<p>(a) Registered manufacturer in column (2) sent unfinished goods to another registered manufacturer to complete and manufacture the goods mentioned in column (3);</p> <p>(b) that the goods mentioned in column (3) are subsequently acquired back by the registered manufacturer in column (2);</p> <p>(c) that the registered manufacturer in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p> <p>any other conditions the Director General deem fit to impose.</p>	The person approved by the Director General

**PERMOHONAN SENARAI ALAT BANTUAN PENGILANGAN (MANUFACTURING AIDS) DI BAWAH JADUAL B DAN C  
PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

NAMA SYARIKAT :  
 NO PENDAFTARAN SST :  
 JADUAL/ BUTIRAN :  
 ALAMAT :

**MAKLUMAT ALAT BANTUAN PENGILANGAN (MANUFACTURING AIDS):**

NO.	NAMA BARANG	DESKRIPSI BARANG	KOD TARIF	FUNGSI BARANG	TEMPAT DIGUNAKAN DALAM PROSES PENGILANGAN	GAMBAR BARANG

TANDANGAN :  
 NAMA PEMOHON :  
 JAWATAN :  
 TARIKH :  
 COP RASMI SYARIKAT :

**PERMOHONAN SENARAI PERALATAN *CLEANROOM* DI BAWAH JADUAL B DAN C  
PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

NAMA SYARIKAT :  
 NO PENDAFTARAN SST :  
 JADUAL/ BUTIRAN :  
 ALAMAT :

**MAKLUMAT PERALATAN *CLEANROOM*:**

NO.	NAMA BARANG	DESKRIPSI BARANG	KOD TARIF	FUNGSI BARANG	TEMPAT DIGUNAKAN DALAM PROSES PENGILANGAN	GAMBAR BARANG

TANDATANGAN :  
 NAMA PEMOHON :  
 JAWATAN :  
 TARIKH :  
 COP RASMI SYARIKAT :

**BORANG PERMOHONAN PEMBATALAN SIJIL PENGEQUALIAN  
DI BAWAH JADUAL B DAN C PERINTAH CUKAI JUALAN  
(ORANG YANG DIKEQUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :  
 No Pendaftaran SST/ *Non-Registrant No* :  
 Alamat :  
 No Telefon :  
 Alamat emel :

**Maklumat sijil yang dipohon pembatalan**

<b>NO.</b>	<b>JADUAL</b>	<b>BUTIRAN</b>	<b>NO. SIJIL PENGEQUALIAN</b>	<b>SEBAB PEMBATALAN</b>

Tandatangan : .....

Nama Pemohon : .....

Jawatan : .....

Tarikh : .....

Cop Rasmi Syarikat : .....

## SURAT PERAKUAN

Saya .....no. kad pengenalan .....  
wakil syarikat ..... dengan sesungguhnya dan  
sebenarnya mengaku bahawa:

1. Saya,

- \*\* (a) belum pernah menggunakan pengecualian cukai jualan bernombor  
(senaraikan nombor sijil pengecualian)
- \*\* (b) telah menggunakan pengecualian cukai jualan bernombor  
(senaraikan nombor sijil pengecualian)

2. Semua maklumat yang telah diberikan dalam borang permohonan pembatalan sijil pengecualian di bawah Jadual B dan C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 adalah benar dan jika sekiranya di dapati sebarang keterangan yang diberikan adalah palsu maka saya boleh diambil tindakan di bawah Seksyen 87 Akta Cukai Jualan 2018.

.....  
(Tandatangan pemohon)

\*\* Potong mana yang tidak berkenaan



**SEBAB UNTUK BATAL/ DELETE ITEM/ BARANG :**

.....  
.....  
.....  
.....  
.....  
.....

TANDANGAN :

NAMA PEMOHON :

JAWATAN :

TARIKH :

COP RASMI SYARIKAT :

**LAPORAN PENGIMPORAN, PEMBELIAN, PENGANGKUTAN DAN PENGGUNAAN BARANG-BARANG YANG DIBERI PENGECEUALIAN CUKAI OLEH PENGILANG BERDAFTAR DI BAWAH BUTIRAN 1, 2, 3 & 4 JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECEUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian :			
Tarikh Sijil :			

Bil.	Perihal Barang	Nama Pembekal	Stok Permulaan Pada		Pembelian				Digunakan Dalam Pengilangan (barang siap bercukai)		Digunakan Dalam Pengilangan (barang siap dikecualikan cukai)		Dilepaskan/ Dijual/ Digunakan Secara Lain		Baki Akhir Pada		Catatkan C3/ C4 Jika Belian Menggunakan Butiran 3/ 4, Jadual C	
			Kuantiti	Nilai (RM)	Tempatan/ Pengimportan/ Pengangkutan (Sila nyatakan)	Tarikh & No. Invois, DO	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)		
<b>JUMLAH</b>																		

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....

Nama penuh : .....

Jawatan : .....

Cop Syarikat : .....

LAPORAN PENGIMPORAN, PEMBELIAN, PENGANGKUTAN DAN PENYERAHAN BARANG-BARANG YANG DIBERI PENGECUALIAN CUKAI KEPADA PENGILANG BERDAFTAR DI BAWAH BUTIRAN 3 & 4, JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian :			
Tarikh Sijil :			

Bil.	Perihal Barang	Nama Pembekal	Stok Permulaan Pada .....		Pembelian				Diserahkan Kepada Pengilang Berdaftar			Dilepaskan/ Dijual/ Digunakan Secara Lain		Baki Akhir Pada .....		
			Kuantiti	Nilai (RM)	Tempatan/ Pengimportan/ Pengangkutan (Sila nyatakan)	Tarikh & No. Invois	Kuantiti	Nilai (RM)	Tarikh & No. Invois, Delivery Order	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	
<b>JUMLAH</b>																

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....

Nama penuh : .....

Jawatan : .....

Cop Syarikat : .....

**LAPORAN PENGHANTARAN DAN PENGAMBILAN SEMULA BARANG SEPARA SIAP/ BARANG SIAP DARIPADA SUBKONTRAKTOR DI BAWAH BUTIRAN 5, JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
No. Sijil Pengecualian :		Nama Subkontraktor :	
Tarikh Sijil :		No. Daftar CJ Subkontraktor :	

Bil.	Penghantaran Kepada Subkontraktor					Anggaran Nisbah Barang Dihantar : Barang Diambil Semula	Pengambilan Semula Daripada Subkontraktor				
	Kod Tarif Barang	Perihal Barang	Tarikh & No. Delivery Order (DO)	Kuantiti	Nilai (RM)		Kod Tarif Barang	Perihal Barang	Tarikh & No. Invois	Kuantiti	Nilai (RM)
	<b>JUMLAH</b>										

\* Saya akui butir-butir maklumat yang dinyatakan dalam laporan ini adalah betul dan benar.

Tandatangan : .....

Nama penuh : .....

Jawatan : .....

Cop Syarikat : .....