

SALES TAX (AMENDMENT) REGULATIONS 2019

PU (A) 390
31 December 2019

IN exercise of the powers conferred by section 106 of the Sales Tax Act 2018 [Act 806], the Minister makes the following regulations:

Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Amendment) Regulations 2019**.

1(2) These Regulations come into operation on 1 January 2020.

Amendment of regulation 2

2 The Sales Tax Regulations 2018 [*P.U. (A) 203/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in subregulation (1), by inserting after the definition of “supplier” the following definition:

‘ “courier service” has the meaning assigned to it under regulation 2, Postal Services (Licensing) Regulations 2015 [*P.U. (A) 78/2015*];’.

Amendment of regulation 4

3 Regulation 4 of the principal Regulations is amended by substituting for the word “identification” the word “registration”.

Amendment of regulation 10

4 Regulation 10 of the principal Regulations is amended—

a. in subregulation (1), by inserting after the word “post” the words “or courier services”; and

b. in subregulation (2)—

i. in paragraph (a), by deleting the word “or” at the end of the paragraph; and

ii. by inserting after paragraph (a) the following paragraph:

“(aa) in the case of delivery by courier services, on the date the tracking number of the delivery is recorded in the courier services company’s system; or”.

Amendment of regulation 12

5 Regulation 12 of the principal Regulations is amended—

a. in subregulation (2), by inserting after the word “post” the words “or courier services”; and

b. by substituting for subregulation (3) the following subregulation:

“(3) Any cheque or bank draft sent by post or courier services under subregulation (2) shall be deemed to have been received—

(a) in the case of delivery by post, on the date of post mark; or

(b) in the case of delivery by courier services, on the date the tracking number of the delivery is posted in the courier services company’s system.”.

Amendment of regulation 16A

- 6 Regulation 16A of the principal Regulations is amended—
- a. in subregulation (1), by substituting for the words “components or packaging materials” the words “components, or packing and packaging materials”;
 - b. by substituting for subregulation (2) the following subregulation:

“(2) An application for the deduction of sales tax under subsection 41A(2A) of the Act may be made to the Director General.”; and
 - c. by substituting for subregulation (3) the following subregulation:

“(3) The Director General may refuse any application made under subregulation (1).”.

Amendment of regulation 16B

- 7 Regulation 16B of the principal Regulations is amended—
- a. by substituting for the shoulder note the following shoulder note:

“Percentage of sales tax deduction”
 - b. by substituting for the words “the following rates” the words “the following percentage”; and
 - c. by substituting the words **“Rate of sales tax deduction”** the words **“Percentage of sales tax deduction”**.

Amendment of regulation 16D

- 8 Regulation 16D of the principal Regulations is amended by substituting for regulation 16D the following regulation:
- “Refusal of application for deduction of sales tax**
16D. The Director General may refuse an application for deduction of sales tax made under subsection 41A(2A) of the Act if the Director General is satisfied that the registered manufacturer—
- a. has provided any false, misleading or inaccurate information in his application; or
 - b. has at any time ceases to manufacture taxable goods.”.

Amendment of regulation 16E

- 9 Subregulation 16E(1) of the principal Regulations is amended in paragraph (a) by substituting for the word “rate” the word “percentage”.

Amendment of regulation 17

- 10 Regulation 17 of the principal Regulations is amended by substituting for regulation 17 the following regulation:
- “Drawback**
17. (1) Drawback of sales tax under section 40 of the Act may be allowed if the taxable goods for which the drawback is claimed has fulfilled the following conditions:
- (a) the taxable goods have been exported within three months, or any period as may be approved by the Director General—


- (i) from the date on which the sales tax has been paid for the importation of the taxable goods; or
 - (ii) from the date of issuance of invoice for the purchase of the taxable goods.
 - (b) the taxable goods have been declared in the Customs Export Declaration Form or other document determined by the Director General at the time of export and the export declaration has been approved;
 - (c) a written notice has been given to a senior officer of sales tax at or before the time of export in the manner as the Director General may determine stating that a claim for drawback of sales tax paid on the taxable goods to be exported will be made under section 40 of the Act;
 - (d) the taxable goods have been determined and exported to the satisfaction of the senior officer of sales tax at the place of export;
 - (e) the sales tax have been paid before the goods are exported;
 - (f) the taxable goods do not belong to a class of goods on which the payment of drawback is prohibited by the regulations made under the Customs Act 1967; and
 - (g) the taxable goods are not used after importation or after payment of sales tax.
- (2) The application for drawback of sales tax shall be—
- (a) made in JKDM Form No. 2 within three months from the date the taxable goods are exported and the applicant shall declare that the said taxable goods are not to be relanded or detained and are not intended to be relanded or detained at any place in Malaysia; and
 - (b) be submitted to the sales tax administration office where the applicant has his business premises together with the following forms and documents:
 - (i) Customs Form No. 1, Customs Form No. 9, invoice from the registered manufacturer or any other documents approved by the Director General containing particulars of sales tax paid; and
 - (ii) sales invoice to the purchaser, Customs Form No. 2 or any other documents approved by the Director General containing particulars of exported taxable goods.
- (3) The senior officer of sales tax may require the person making the application for drawback to provide any documents other than as specified in subregulation (2) or information as he may deemed necessary.
- (4) The application for drawback of sales tax paid in respect of any one consignment of exported taxable goods shall not be less than two hundred ringgit.
- (5) Notwithstanding subregulation (4), in the case where the exported taxable goods are subject to sales tax, import duty and excise duty and the application for drawback is made on all such tax and duties, any amount of sales tax may be claimed.
- (6) The amount of drawback allowed shall be calculated at the rate of the sales tax levied or charged at the time of import or purchased, or at the rate of sales tax leviable or chargeable on goods of a like description at the time of export of the taxable goods, whichever is the lower.

- (7) For the purpose of subregulation (2), “Customs Form No. 1”, “Customs Form No. 2” and “Customs Form No. 9” means the forms as prescribed under Customs Regulations 2019 [P.U. (A) 397/2019].”.

Amendment of Second Schedule

11 The principal Regulations are amended by substituting for the Second Schedule the following schedule:

“ **Γ*SST-01*** ”



**JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

**PERMOHONAN PENDAFTARAN CUKAI JUALAN DAN CUKAI PERKHIDMATAN
APPLICATION FOR SALES TAX AND SERVICE TAX REGISTRATION**

Nota Penting (Important Notes)

- 1) Sila isikan borang ini menggunakan **HURUF BESAR** sahaja.
*Please use **BLOCK LETTERS** only.*
- 2) Sila rujuk **Panduan Mengisi Borang Pendaftaran SST-01**.
*Please refer to **SST-01 Registration Form Guidelines**.*
- 3) Sila rujuk **Kod Tariff Kastam** bagi mengisi butiran kod tariff bagi barangan siap untuk Cukai Jualan.
*Please refer to the **Custom Tariff Code** to fill in the tariff code of finished goods for Sales Tax.*
- 4) Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 5) Sila tandakan (X) dalam petak yang berkenaan.
Please tick (X) accordingly.
- 6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

**BAHAGIAN A : MAKLUMAT PERNIAGAAN
PART A : BUSINESS PARTICULARS**

Jenis permohonan pendaftaran / Type of registration application

<input type="checkbox"/> CUKAI JUALAN / SALES TAX	<input type="checkbox"/> CUKAI PERKHIDMATAN / SERVICE TAX
<input type="checkbox"/> Perkhidmatan Bercukai / Aktiviti Yang Dikecualikan	<input type="checkbox"/> PENDAFTARAN SUKARELA – Bawah Nilai Jualan Barang /
VOLUNTARY REGISTRATION – Below Sale Value Of Taxable Goods / Service / Exempted Activities	

1) Sila isikan maklumat berkaitan:
Please fill in relevant details:

a) No. Pendaftaran GST. <i>GST Registration No.</i>	<input type="checkbox"/> <input style="width: 100%;" type="text"/>
b) No. Pendaftaran Cukai Pelancongan <i>Tourism Tax Registration No.</i>	<input type="checkbox"/> <input style="width: 100%;" type="text"/>
c) No. Rujukan Cukai Pendapatan <i>Income Tax Reference No.</i>	<input type="checkbox"/> <input style="width: 100%;" type="text"/>

2) No. Rujukan Audit Kastam (jika berkaitan)
Customs Audit Reference No. (if any)

3) Jika permohonan disebabkan oleh penggantian perniagaan pengilang berdaftar, sila isikan tarikh penggantian, nombor daftar dan nama pengilang berdaftar terdahulu.
If the application is due to the registered manufacturer's business succeeded, please fill in the date of succession, previous registration number and previous registered manufacturer's name.

<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	

4) Jenis Perniagaan* : (Sila tandakan (X) petak yang berkenaan);
Business Types (Please tick (X) accordingly)*

a) Pemilikan Tunggal <i>Sole-Proprietorship</i>	<input type="checkbox"/>	f) Syarikat Berhad <i>Limited Company</i>	<input type="checkbox"/>
b) Rakan Kongsi <i>Partnership</i>	<input type="checkbox"/>	g) Pertubuhan <i>Association</i>	<input type="checkbox"/>
c) Syarikat Sendirian Berhad <i>Private Limited Company</i>	<input type="checkbox"/>	h) ¹ Lain-lain <i>¹Others</i>	<input type="checkbox"/>
d) Bahagian atau Cawangan <i>Division or Branch</i>	<input type="checkbox"/>		
e) Perkongsian Liabiliti Terhad <i>Limited Liability Partnership</i>	<input type="checkbox"/>		

5) No. Pendaftaran Perniagaan atau No. Kad Pengenalan *
Business Registration No. or Identity Card No.*

6) Nama dan Alamat Berdaftar Perniagaan.*
Name and Registered Address of Business.*

7) Nama Perdagangan
Trade Name

8) Alamat Tempat Pengilangan
Place of Manufacturing Address

9) Nama dan Alamat Cawangan
(Jika ada)
Name and Branch Address
(If any)

10) Alamat Surat Menyurat Perniagaan (jika berlainan dari item 6)
Correspondence Address of Business (if different from item 6)

11) No. Telefon.*
Telephone No.*

12) No. Faks.
Fax No.

13) Alamat E-mel *
Email Address *

14) Senarai Maklumat Pengarah / Pemilik Perniagaan.*
Details of Director / Owner.*

(a) Bil. No.	(b) Nama * Name *	(c) Alamat Terkini * Current Address *	(d) No. Tel.* Tel. No.*	(e) No. Kad Pengenalan* Passport / Identity Card / Passport No.*	(f) Warganegara* Nationality *	(g) Tarikh Lantikan* Appointment Date*

BAHAGIAN B : BUTIRAN PENGILANGAN/ PERKHIDMATAN
PART B : MANUFACTURING / SERVICE DETAILS

15) Senarai Barang Siap / Perkhidmatan Bercukai
List of Taxable Finished Goods / Service:

a) (1) Nama Barangan Siap* dan (2) Kod Tariff*
(1) Finished Goods* and (2) Tariff Code*

i. (1)

(2)

ii. (1)

(2)

b) Tandakan (X) jika ada membuat kerja subkontrak*
Tick (X) for subcontract work*

(1) Nama Barangan Siap* dan (2) Kod Tariff*
(1) Finished Goods* and (2) Tariff Code*

i. (1)

(2)

ii. (1)

(2)

c) (1) Pilih Kumpulan Perkhidmatan berkaitan (Rujuk Lampiran A)*
Select relevant Service Group (Refer to Annex A)

(2) Jelaskan Perkhidmatan (Jika Perlu)
Specify Service (If required)

(1)

(2)

(1)

(2)

16) Isi maklumat berkaitan:
Fill in relevant details:

a) Tarikh Mula Pemiagaan *
*Business Commencement Date**

(Hari) (Bulan) (Tahun)
(Day) (Month) (Year)

b) Tarikh Mula Pengilangan / Perkhidmatan *
*Manufacturing / Service Commencement Date**

c) Tarikh Mencapai Nilai Jualan Barang Bercukai / Nilai Kerja Yang Dilakukan / Perkhidmatan Bercukai
Date of Achieving Sale Value of Taxable Goods / Value of Work Performed / Value of Taxable Service

17) Jumlah Nilai Jualan Barang Bercukai / Nilai Kerja Yang Dilakukan / Nilai Perkhidmatan Bercukai Tahunan *
*Total Annual Value of Taxable Goods Sale / Value of Work Performed / Value of Taxable Service **

RM

18) Barang-barang dijual / dilupuskan dengan cara berikut.*
Goods sold or disposed of by :

(Nyatakan peratusan (%) jualan / pelupusan)
(Indicate percentage (%) of goods sold or disposed of)

a) Jualan Tempatan
Local Sales

b) Eksport
Export

c) Jualan ke Kawasan Khas / Kawasan Ditetapkan
Sale to Special Areas / Designated Areas

d) Lain-lain (nyatakan)
Others (specify)

19) Bulan Kewangan Tahunan Berakhir.*
*Financial Year End Month.**

(bulan)
(month)

BAHAGIAN C : AKUAN PEMOHON
PART C : APPLICANT DECLARATIONS

20) Saya, mengaku bahawa maklumat dinyatakan dalam borang ini dan dokumen sokongan disertakan adalah benar dan lengkap.
I, hereby declare that the information stated in this form and any supporting documents furnished as true and complete.

Tarikh / Date

(hari) (bulan) (tahun)
(day) (month) (year)

Tandatangan Pemohon *
*Applicant Signature **

21) Nama Pemohon *
*Name of Applicant **

22) No. Kad Pengenalan / Passport *
*Identity Card / Passport No. **

23) Jawatan *
*Designation **

24) No Telefon *
*Telephone No**

BAHAGIAN D : UNTUK KEGUNAAN PEJABAT
PART D : FOR OFFICIAL USE

25) Pendaftaran diluluskan / Ditolak (Potong yang tidak berkenaan).
Registration Approved / Rejected (Strike if not applicable)

Tarikh / Date

(Hari) (Bulan) (Tahun)
(Day) (Month) (Year)

Tandatangan Pelulus
Approval Signature

No. SST-02 :

Pindaan / Amendment



**JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

**PENYATA CUKAI JUALAN / CUKAI PERKHIDMATAN
SALES TAX / SERVICE TAX RETURN**

Nota Penting (Important Notes)

- 1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR**.
*Please type in using **BLOCK LETTERS**.*
- 2) Borang ini hendaklah diisi secara berasingan bagi Cukai Jualan dan Cukai Perkhidmatan
This form must be declare separately for Sales Tax and Service Tax
- 3) Sila rujuk **Panduan Mengisi Penyata SST-02**.
*Please refer to **SST-02 Returns Guidelines**.*
- 4) Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 5) Sekiranya tiada nilai untuk diikrar, sila isi angka '0'.
If nothing to declare, please fill in "0".
- 6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

**BAHAGIAN A : MAKLUMAT PENGILANG BERDAFTAR / ORANG BERDAFTAR
PART A : REGISTERED MANUFACTURER / REGISTERED PERSON PARTICULARS**

	CUKAI JUALAN / SALES TAX	CUKAI PERKHIDMATAN / SERVICE TAX
1) Jenis Penyata (Tandakan x dalam kotak yang berkaitan)* <i>Type of Return (Tick x in the relevant box)*</i>	<input type="checkbox"/>	<input type="checkbox"/>
No. Pendaftaran SST.* <i>SST Registration No.*</i>	<input style="width: 100%;" type="text"/>	
2) Nama Pengilang Berdaftar / Orang Berdaftar*. <i>Name of Registered Manufacturer / Registered Person.*</i>	<input style="width: 100%;" type="text"/>	
3) Tempoh Bercukai.* <i>Taxable Period.*</i>	dari <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	hingga <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> (hari) (bulan) (tahun) (day) (month) (year)
4) Tarikh Akhir Serahan Penyata dan Bayaran* <i>Return and Payment Due Date*</i>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	

13A) Pelarasan Potongan Cukai Jualan Yang Layak* <i>Adjustment of Eligible Sales Tax Deduction*</i>		RM
14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan* <i>Total Tax Payable Before Penalty Imposed*</i> (14) = (12) - (13)		RM
15) Kadar Penalti / Amaun Penalti <i>Penalty Rate / Penalty Amount</i>	%	RM
16) Jumlah Cukai Kena Dibayar Termasuk Penalti <i>Total of Tax Payable Inclusive Penalty</i> (16) = (14) + (15)		RM

**BAHAGIAN C : BARANG-BARANG DI BAWAH JADUAL KEDUA, PERINTAH CUKAI JUALAN
(KADAR CUKAI) 2018**

PART C : GOODS UNDER SCHEDULE 2, SALES TAX ORDER (TAX RATE) 2018

17) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar mengikut kadar cukai.
Total Value of Tax Payable as per rate of tax.

		Kuantiti Jualan <i>Sales Quantity</i>	Nilai Jualan Bercukai <i>Value of Taxable Sales</i>	Nilai Cukai Kena Bayar <i>Value of Tax Payable</i>
Berkadar <i>At Rate</i>	RM	Per Liter.* <i>Per Litre.*</i>	RM	RM
Berkadar <i>At Rate</i>	RM	Per Kilogram.* <i>Per Kilogram.*</i>	RM	RM
Berkadar <i>At Rate</i>	%	ad-valorem.* <i>ad-valorem.*</i>	RM	RM

BAHAGIAN D : JUALAN / PERKHIDMATAN YANG DIKECUALIKAN CUKAI

PART D : SALES / SERVICES EXEMPTED FROM TAX

18) Jualan Barang-Barang Bercukai / Perkhidmatan Bercukai.*
*Sales of Taxable Goods/ Taxable Services.**

a) Eksport / Kawasan Khas / Kawasan Ditetapkan.* <i>Export / Special Area / Designated Area.*</i>	RM
b) Jualan Tempatan Kepada Orang di bawah Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai Jualan) 2018: <i>Local sales exempted to person under the Sales Tax (Person Exempted From Payment of Sales Tax) Order 2018:-</i>	
1) Jadual A (Kumpulan Orang).* <i>Schedule A (Class of Person).*</i>	RM
2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai).* <i>Schedule B (Manufacturer of specific non taxable goods).*</i>	RM
3) Jadual C (Pengilang Berdaftar)* <i>Schedule C (Registered Manufacturer)</i>	
i) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Yang Dikecualikan Cukai Jualan)* <i>Item 1 and 2 (Purchase / Importation of Raw Material/ Components/ Packaging Materials Exempted From Sales Tax).*</i>	RM
ii) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).* <i>Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).*</i>	RM
iii) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).* <i>Item 5 (Value of Work Performed Exempted from Sales Tax).*</i>	RM
c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan <i>Total Value of Exempted Taxable Services</i>	RM

**BAHAGIAN E: BELIAN DI BAWAH JADUAL C, PERINTAH CUKAI JUALAN
(ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI JUALAN) 2018**

**PART E : PURCHASE UNDER THE SCHEDULE C, SALES TAX
(PERSON EXEMPTED FROM PAYMENT OF SALES TAX) ORDER 2018**

19) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/Komponen/ Bahan
Pembungkusan Yang Dikecualikan Cukai Jualan).
*Item 1 and 2 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials
Exempted From Sales Tax).**

RM

20) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan
Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).
*Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials
on behalf of Registered Manufacturer Exempted From Sales Tax).**

RM

21) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).
*Item 5 (Value of Work Performed Exempted from Sales Tax).**

RM

**BAHAGIAN F : AKUAN
PART F : DECLARATIONS**

22) Dengan ini saya sebagai pegawai yang diberi kuasa di bawah Seksyen 89 atau 90 Akta Cukai Jualan 2018/ Seksyen 74 atau 75 Akta Cukai
Perkhidmatan 2018 mengesahkan dan memperakui bahawa butir-butir yang dinyatakan dalam penyata ini adalah benar, tepat dan lengkap dan
bersetuju apa-apa notis disampaikan kepada saya secara perkhidmatan elektronik.*
*I as the authorized person under Section 89 or 90 of the Sales Tax Act 2018/ Section 74 or 75 of the Service Tax Act 2018 hereby certify that
the particulars stated in this return are true, accurate and complete and agree any notice to be served to me through electronic service.**

Tarikh / Date*

(hari)
(day)

(bulan)
(month)

(tahun)
(year)

.....
Tandatangan Pengikrar*
Declarant Signature

23) Nama Pengikrar.*
*Name of Declarant.**

24) No. Kad Pengenalan / Pasport.*
*Identity Card / Passport No.**

25) Jawatan Pengikrar.*
*Designation of Declarant.**

26) No. Telefon.*
*Telephone No.**

BAHAGIAN G : UNTUK KEGUNAAN PEJABAT PART G : FOR OFFICE USE	
27(a) Tarikh Penyata Diterima <i>Date Return Received</i>
27(b) Tarikh Cop Pos <i>Post Marked Date</i>
27(c) Pegawai Penerima <i>Receiving Officer</i>

Savings

12(1) Regulation 17 as introduced by regulation 10 of these Regulations shall not be applicable—

- a. to any taxable goods which are imported or purchased before the coming into operation of these Regulations; and
- b. to any sales tax has been paid on the taxable goods exported before the coming into operation of these Regulations.

12(2) Regulation 17 of the principal Regulations shall apply to taxable goods referred to in paragraph 12(1)(a) and sales tax referred to in paragraph 12(1)(b) and for the said purpose regulation 17 of the principal Regulations shall be treated as if it has not been amended in these Regulations.