

SERVICE TAX (AMENDMENT) REGULATIONS 2019

PU (A) 232
30 August 2019

IN exercise of the powers conferred by section 91 of the Service Tax Act 2018 [Act 807], the Minister makes the following regulations:

Citation and commencement

- 1(1) These regulations may be cited as the **Service Tax (Amendment) Regulations 2019**.
- 1(2) These Regulations come into operation on 1 September 2019.

Amendment of regulation 2

- 2 The Service Tax Regulations 2018 [P. U. (A) 214/2018], which are referred to as the “principal Regulations” in these Regulations are amended in regulation 2, by inserting after the interpretation of “Forms JKDM No. 2” the following interpretation:

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

New Part IIIA

- 3 The principal Regulations are amended by inserting after Part III the following part:

“PART IIIA
PROVISIONS RELATING TO TAXABLE SERVICE PAYMENT FOR WHICH IS MADE TO MACHINE OR
DEVICE OPERATED BY COINS, ETC.

Value of taxable service where payment is made to machine or device operated by coins, etc.

- 6A. Where any taxable service is provided by a taxable person and payment for such service is made to any machine or device operated by coins, tokens or the like, the value of such taxable service shall be determined in accordance with the following formula:

$$\frac{100}{100 + B} \times A$$

where A is the total coins, tokens or the like collected from the machine or device;
B is the rate of service tax fixed under section 10 of the Act.

Amendment of regulation 8

- 4 Regulation 8 of the principal Regulations is amended by substituting for the words “an identification number” the words “a registration number”.

Amendment of regulation 10

- 5 Regulation 10 of the principal Regulations is amended by substituting for subregulation (1A) the following subregulation:

“(1A) Where a registered person provides any taxable service to his customer who is a person or class of persons exempted from payment of service tax under section 34 of the Act, the registered person shall issue an invoice under subregulation (1) with the following additional particulars:

- (a) name and address of the customer;

- (b) the customer's service tax registration number; and
- (c) the customer's total amount of service tax that is exempted."

Amendment of regulation 14

6 Regulation 14 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 is recorded in the courier services company's system; or".

Amendment of regulation 16

7 Regulation 16 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 is recorded in the courier services company's system."

Amendment of First Schedule

8 The First Schedule to the principal Regulations is amended—

- (a) by inserting after paragraph 1 the following paragraph:

"1A. Only one application for registration is required if a taxable person specified in column (1) in any Group provides two or more taxable services specified in column (2) in different Groups and the value of the taxable services in each Group exceeds the total value specified in column (3).";
- (b) by substituting for paragraph 3A the following paragraph:

"3A. Where a company in a group of companies acquires any taxable service specified in item (a), (b), (c), (d), (e), (f), (g), (h) or (i) in column (2) in Group G from any company within the same group of companies outside Malaysia, such service shall not be an imported taxable service.";
- (c) by substituting for paragraph 10 the following paragraph:

"10. For the purpose of registration under Part IV of the Act, any registered person who is exempted from charging and collecting service tax under subsection 34(4) of the Act shall account the value of taxable service in respect of the related exemption under subsection 34(1) or paragraph 34(3)(a) of the Act in computing the total value of taxable service.";

- (d) in Group A—
 - (i) in column (1), in item (a)—
 - (A) in subitem (i), by inserting after the words “Federal Government” the words “or any State Government”;
 - (B) in subitem (iii), by substituting for the comma at the end of the subitem a semicolon; and
 - (C) by deleting the words “as a facility to any person for educational, training or welfare purposes.”;
 - (ii) in column (1), by deleting item (b); and
 - (iii) in column (2), in item (a), by inserting after the words “accommodation premises” the words “excluding accommodation premises provided by an employer as a facility to his employees”;
- (e) in Group C, in column (1), in paragraph 1, in item (d), by substituting for the words “paragraph 35(a)” the words “paragraph 35(1)(a)”;
- (f) in Group G—
 - (i) in column (1)—
 - (A) in the national language text, in paragraph 5, by substituting the word “merupakan” the word “merupakan”; and
 - (B) by substituting for paragraph 9 the following paragraph:

“9. Any person who provides management services.”; and
 - (ii) in column (2)—
 - (A) in item (g), in subitem (i), by substituting for the word “and” the word “or”;
 - (B) in item (i), by deleting subitems (ii) and (iii);
 - (C) in item (i), by substituting for the words “excluding the provision of such services in connection with—” the words “excluding the following management services.”; and
 - (D) in item (i), by substituting for subitems (xi) and (xii) the following subitems:
 - “(xi) the management services in connection with land or building for residential use provided by any developer, joint management body, management corporation or residential association;
 - (xii) the management services provided by any person who is licensed or registered with the Securities Commission Malaysia for carrying out the regulated activity of fund management under the Capital Markets and Services Act 2007 [Act 671];
 - (xiii) the management services provided by any person, Government agency, local authority or statutory body for the purposes of religious, welfare, bereavement, burial, cemeteries, cremation, sewerage, water supply, health, transport, tourism or logistic services; and

- (xiv) the management services in connection with goods or land situated outside Malaysia or other matters outside Malaysia.”; and
- (g) in Group I—
 - (i) in column (1)—
 - (A) in paragraph 3, by substituting for the words “section 90” the words “subsection 90(2)”;
 - (B) by substituting for paragraph 5 the following paragraph:
 - “5. Any person who—
 - (a) operates a motor vehicle service centre;
 - (b) operates a motor vehicle repair centre;
 - (c) provides motor vehicle service services; or
 - (d) provides motor vehicle repair services.”; and
 - (C) in paragraph 13, by deleting the words “, excluding cleaning services in relation to goods, land or building for religious, educational, residential or agricultural purposes”;
 - (ii) by deleting paragraph 11 and the particulars relating to it in columns (2) and (3);
 - (iii) in relation to paragraph 12, in column (2), by deleting the words “on any fees or commissions charged”; and
 - (iv) in relation to paragraph 13, by substituting for the particulars in column (2) the following particulars:
 - “The provision of any cleaning service in relation to goods, land or commercial or industrial building excluding cleaning services in relation to—
 - (a) goods, land or building for religious, educational, residential or agricultural purposes;
 - (b) laundry services using any machine or device operated by coins, tokens or the like.”.

Amendment of Third Schedule

- 9 The Third Schedule to the principal Regulations is amended by substituting for Form SST-01, Form SST-02 and Form SST-02A the following forms:



**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 fill in this form using **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

- CUKAI JUALAN / SALES TAX** **CUKAI PERKHIDMATAN / SERVICE TAX**
- PENDAFTARAN SUKARELA – Bawah Nilai Jualan Barang / Perkhidmatan Bercukai / Aktiviti Yang Dikecualikan**
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.
GST Registration No.
- b) No. Pendaftaran Cukai Pelancongan
Tourism Tax Registration No.
- c) No. Rujukan Cukai Pendapatan
Income Tax Reference No.

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.

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

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

	(Hari) (Day)	(Bulan) (Month)	(Tahun) (Year)
a) Tarikh Mula Perniagaan * Business Commencement Date*	<input type="text"/>	<input type="text"/>	<input type="text"/>
b) Tarikh Mula Pengilangan / Perkhidmatan * Manufacturing / Service Commencement Date*	<input type="text"/>	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	<input type="text"/>
b) Eksport Export	<input type="text"/>
c) Jualan ke Kawasan Khas / Kawasan Ditetapkan Sale to Special Areas / Designated Areas	<input type="text"/>
d) Lain-lain (nyatakan) Others (specify)	<input type="text"/>

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
Approver's Signature

No. SST-02 :

Pindaan / Amendment



**JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALYSIAN 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** sahaja.
Please fill in this form using **BLOCK LETTERS** only.
- 2) Borang ini hendaklah diisi secara berasingan bagi Cukai Jualan dan Cukai Perkhidmatan
This form must be filled in 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 tulis '0'.
If there is nothing to declare, please write "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)* Type of Return (Tick x in the relevant box)*	<input type="checkbox"/>	<input type="checkbox"/>
No. Pendaftaran SST.* SST Registration No.*	<input style="width: 100%;" type="text"/>	
2) Nama Pengilang Berdaftar / Orang Berdaftar* Name of Registered Manufacturer / Registered Person.*	<input style="width: 100%;" type="text"/>	
3) Tempoh Bercukai.* Taxable Period.*	dari <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> from (hari) (bulan) (tahun) (day) (month) (year)	hingga <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> until (hari) (bulan) (tahun) (day) (month) (year)
4) Tarikh Akhir Serahan Penyata dan Bayaran* Return and Payment Due Date*	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	

13A) Pelarasan Potongan Cukai Jualan Yang Layak* Adjustment of Eligible Sales Tax Deduction*		RM
14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan* Total Tax Payable Before Penalty Imposed* (14) = (12) - (13)		RM
15) Kadar Penalti / Amaun Penalti Penalty Rate / Penalty Amount	%	RM
16) Jumlah Cukai Kena Dibayar Termasuk Penalti Total of Tax Payable Inclusive Penalty (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 Sales Quantity	Nilai Jualan Bercukai Value of Taxable Sales	Nilai Cukai Kena Bayar Value of Tax Payable
Berkadar At Rate	RM	Per Liter.* Per Litre.*	RM	RM
Berkadar At Rate	RM	Per Kilogram.* Per Kilogram.*	RM	RM
Berkadar At Rate	%	ad-valorem.* ad-valorem.*	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.* Export / Special Area / Designated Area.*	RM
b) Jualan tempatan kepada orang yang dikecualikan di bawah Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai Jualan) 2018: Local sales to person exempted under the Sales Tax (Person Exempted From Payment of Sales Tax) Order 2018:-	
1) Jadual A (Kumpulan Orang). Schedule A (Class of Person).*	RM
2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai). Schedule B (Manufacturer of specific non taxable goods).*	RM
3) Jadual C (Pengilang Berdaftar)* Schedule C (Registered Manufacturer)	
i) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Bungkus dan Pembungkusan Yang Dikecualikan Daripada Cukai Jualan)* Item 1 and 2 (Purchase / Importation of Raw Material/ Components/ Packing and Packaging Materials Exempted From Sales Tax).*	RM
ii) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Bungkus dan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan). Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packing and Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).*	RM
iii) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan). Item 5 (Value of Work Performed Exempted from Sales Tax).*	RM
c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan Total Value of Exempted Taxable Services	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 Bungkus dan Pembungkusan Yang Dikecualikan Daripada Cukai Jualan).
Item 1 and 2 (Purchase / Importation of Raw Materials/ Components/ Packing and Packaging Materials Exempted From Sales Tax).* | <input style="width: 100px; height: 20px;" type="text"/> |
| 20) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Bungkus dan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).
Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packing and Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).* | <input style="width: 100px; height: 20px;" type="text"/> |
| 21) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).
Item 5 (Value of Work Performed Exempted from Sales Tax).* | <input style="width: 100px; height: 20px;" type="text"/> |

**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 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 and complete and agree that any notice to be served to me through electronic service.*

Tarikh / Date*

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

.....
Tandatangan Pengikrar*
Declarant's Signature

- | | |
|---|--|
| 23) Nama Pengikrar.*
Name of Declarant.* | <input style="width: 300px; height: 20px;" type="text"/> |
| 24) No. Kad Pengenalan / Pasport.*
Identity Card / Passport No.* | <input style="width: 300px; height: 20px;" type="text"/> |
| 25) Jawatan Pengikrar.*
Designation of Declarant.* | <input style="width: 300px; height: 20px;" type="text"/> |
| 26) No. Telefon.*
Telephone No.* | <input style="width: 300px; height: 20px;" type="text"/> |

**BAHAGIAN G : UNTUK KEGUNAAN PEJABAT
PART G : FOR OFFICE USE**

27(a)
Tarikh Penyata Diterima
Date Return Received

27(b)
Tarikh Cop Pos
Post Marked Date

27(c)
Pegawai Penerima
Receiving Officer

Γ*SST-02A*

No. SST-02A :

Pindaan / Amendment



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

**PENGISYTIHARAN PERKHIDMATAN BERCUKAI DIIMPORT OLEH ORANG SELAIN
ORANG KENA CUKAI
IMPORTED TAXABLE SERVICES DECLARATION BY PERSON OTHER THAN
TAXABLE PERSON**

Nota Penting (Important Notes)

- 1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR** sahaja.
*Please fill in this form using **BLOCK LETTERS** only.*
- 2) Sila rujuk **Panduan Mengisi Pengisytiharaan SST-02A**.
*Please refer to **SST-02A Declaration Guidelines**.*
- 3) Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 4) Sekiranya tiada nilai untuk diikrar, sila tulis '0'.
If nothing is nothing to declare, please write "0".
- 5) 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 : BUTIRAN ORANG SELAIN ORANG KENA CUKAI
PART A : DETAILS OF PERSON OTHER THAN TAXABLE PERSON**

1) No. Pendaftaran Perniagaan.*
*Business Registration No.**

ATAU / OR

2) No. Kad Pengenalan.*
*Identity Card No.**

3) Nama Perniagaan.*
*Name of Business.**

4) Alamat Perniagaan.*
*Business Address.**

Bandar (Town)

Poskod (Postcode)

Negeri (State)

5) No. Telefon.*
*Telephone No.**

6) Alamat Email.*
*Email Address.**

BAHAGIAN B : MAKLUMAT PERKHIDMATAN BERKUKAI DIIMPORT
PART B : IMPORTED TAXABLE SERVICES DETAILS

7) Tempoh Pengisytiharaan.*
*Period of Declaration.**

dari hingga
from (hari) (bulan) (tahun) untill (hari) (bulan) (tahun)
(day) (month) (year) (day) (month) (year)

8) Jumlah Cukai Yang Kena Dibayar Mengikut Kadar Cukai*
*Total Value Of Tax Payable As Per Tax Rate **

Jumlah Perkhidmatan Berkukai Diimport
Value Of Taxable Imported Service

Kadar Cukai
Tax Rate

Nilai Cukai Kena Bayar
Value Of Tax Payable

6% RM

9) Kadar Penalti / Amaun Penalti
Penalty Rate / Penalty Amount

% RM

10) Jumlah Cukai Kena Dibayar Termasuk Penalti*
*Total Of Tax Payable Including Penalty **

RM

BAHAGIAN C : AKUAN
PART C : DECLARATIONS

11) Dengan ini saya sebagai pegawai yang diberi kuasa di bawah seksyen 74 atau 75 Akta Cukai Perkhidmatan 2018 mengesahkan dan memperakui bahawa butir-butir yang dinyatakan dalam pengisytiharaan ini adalah benar, tepat dan lengkap dan bersetuju apa-apa notis disampaikan kepada saya melalui perkhidmatan elektronik.*
*I as the authorized person under section 74 or 75 of the Service Tax Act 2018 hereby certify that the particulars stated in this declaration are true, accurate and complete and agree any notice to be served to me by electronic service.**

Tarikh / Date*

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

.....
Tandatangan Pengikrar*
Declarant's Signature*

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

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

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

15) No. Telefon.*
*Telephone No.**

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

16(a)
Tarikh Penyata Diterima
Date Return Received

16(b)
Tarikh Cop Pos
Post Marked Date

16(c)
Pegawai Penerima
Received Officer

”