SALES TAX 2018

GUIDE ON
SALES TAX EXEMPTION UNDER ITEM 33A, 33B, 55, 63, 64 & 65, SCHEDULE A, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

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This information is intended to provide a general understanding of the relevant treatment under Sales Tax Legislation and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary

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INTRODUCTION

1. This guide is provided to assist business in understanding sales tax exemption under Items 33A, 33B, 55, 63, 64 and 65 of Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.

2. Tax exemption under Items 33A, 33B, 55, 63, 64 and 65, Schedule A are given to companies endorsed by the Malaysian Investment Development Authority (MIDA) on the purchase/ importation of machinery and equipment used directly in the manufacture of finished goods, hotel business, haulage operations and aerospace maintenance, repair and overhaul (MRO) activities. The sales tax exemption is granted with a conditions that the company must comply with.

3. MIDA is a government agency that endorses the company's eligibility to claim a sales tax exemption. Meanwhile, the Royal Malaysian Customs Department is a government department that approves a sales tax exemption.

4. The confirmation letter issued by MIDA covers the permission to claim sales tax exemption and import duty exemption under Items 112 and 113 of the Customs Duty (Exemption) Order 2017.

TERMINOLOGY

i.	Designated Areas	:	Labuan, Langkawi and Tioman
ii.	Licensed Manufacturing Warehouse	:	Licensed warehouse which carry on any manufacturing process under section 65A of the Customs Act 1967
iii.	Licensed warehouse	:	Any warehouse or place licensed under section 65 of the Customs Act 1967

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iv.	Principal customs area	:	Any part of Malaysia but excluding a free zone, Labuan, Langkawi and Tioman
v.	Registered manufacturer	:	A manufacturer registered under section 13 or 14 of the Sales Tax Act 2018
vi.	Special areas	:	Any free zone, licensed warehouse, licensed manufacturing warehouse and the Joint Development Area
vii.	Manufacture	:	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 as provided under section 3 of the Sales Tax Act 2018
viii.	*Borang SST-ADM*	:	*Borang pengisytiharan cukai atau apa-apa amaun sebagai cukai atau apa-apa wang yang dikehendaki dibayar di bawah Akta Cukai Jualan 2018*
x.	*Laporan CJ(P) Jadual A-MIDA*	:	*Laporan Pembelian/ Pengimportan Barang-Barang Dikecualikan Cukai Yang Diperolehi Di Bawah Butiran 33A, 33B, 55, 63, 64 dan 65 Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.*

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CONDITIONS FOR SALES TAX EXEMPTION

5. The exemption conditions for **Item 33A - Any aerospace MRO Company endorsed by MIDA** are as follows:

(i) A company shall first obtain confirmation letter issued by MIDA as aerospace MRO company to claim sales tax exemption on **machines, equipment and specialised tools to be used for MRO activities**;

(ii) The machines, equipment and specialised tools to be used in the MRO activity are imported, transported from designated area, from a licensed warehouse under section 65 of the Customs Act 1967 or licensed manufacturing warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer;

(iii) The machines, equipment and specialised tools are used directly in MRO activities within Malaysia by the MRO company endorsed by MIDA; and

(iv) The machines, equipment and specialised tools are identified to the satisfaction of the proper customs officers at the time of importation.

6. The exemption conditions for **Item 33B - Any aerospace MRO Company endorsed by MIDA** are as follows:

(i) A company shall first obtain confirmation letter issued by MIDA as aerospace MRO company to claim sales tax exemption on **spare parts, components, materials and specialised consumables goods to be used for MRO activities**;

(ii) The spare parts, components, materials and specialised consumables are imported, transported out from designated area, from a licensed

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warehouse under section 65 of the Customs Act 1967 or licensed manufacturing warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer;

(iii) The spare parts, components, materials and specialised consumables are used directly in the MRO activities within Malaysia by the MRO company endorsed by MIDA; and

(iv) The spare parts, components, materials and specialised consumables are identified to the satisfaction of the proper customs officers at the time of importation.

7. The exemption conditions for **Item 55 - Any manufacturer in the Principal Customs Area endorsed by MIDA** are as follows:

(i) A company shall first obtain confirmation letter issued by MIDA as manufacturer in the Principal Customs Area to claim sales tax exemption on **machinery, equipment and spare parts**;

(ii) The machinery, equipment and spare parts applied must be in the category approved by the Secretary General of Treasury (*Appendix 1*);

(iii) The machinery, equipment and spare parts are imported or purchased from licensed manufacturing warehouse, licensed warehouse or free zone or from manufacturer approved by the Director General;

(iv) The machinery, equipment and spare parts are new and never used;

(v) The machines, equipment and spare parts are used directly in the manufacture of finished goods at the approved manufacturer's premises; and

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(vi) The machines, equipment and spare parts are placed at all times at the approved manufacturer's premises.

8. The exemption conditions for **Item 63 - Any hotel operators endorsed by MIDA** are as follows:

(i) A company must obtain confirmation letter issued by MIDA as a hotel operator to claim sales tax exemption on **locally manufactured equipment or machinery**;

(ii) The equipment or machinery must be in the category approved by the Secretary General of Treasury (*Appendix 2 and 3*);

(iii) The equipment or machinery are purchased from a registered manufacturer;

(iv) The equipment or machinery are new and never used;

(v) The equipment or machinery are used directly in the hotel business at the approved hotel's premises; and

(vi) The equipment or machinery are used at all times at the approved hotel's premises.

9. The exemption conditions for **Item 64 - Any hotel operators endorsed by MIDA** are as follows:

(i) A company shall first obtain confirmation letter issued by MIDA as a hotel operator to claim sales tax exemption on **imported equipment or machinery**;

(ii) The imported equipment or machinery must be in the category approved by the Secretary General of Treasury (*Appendix 2*);

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(iii) The equipment or machinery are imported or purchased from licensed manufacturing warehouse, licensed warehouse or free zone;

(iv) The equipment or machinery are new and never used;

(v) The equipment or machinery are used directly in the hotel business at the approved hotel's premises; and

(vi) The equipment or machinery are used at all times at the approved hotel's premises.

10. The exemption conditions for **Item 65 - Any haulage operator endorsed by MIDA** are as follows:

(i) A company shall first obtain confirmation letter issued by MIDA as a haulage operator to claim sales tax exemption;

(ii) Goods that are exempted from sales tax are **prime mover falling under subheadings 8701.20.91 00** in Customs Duties Order 2017;

(iii) Goods which are also exempted from sales tax are **container trailers falling under subheading 8716.39.40 00, 8716.39.91 00, 8716.39.99 00** in Customs Duties Order 2017;

(iv) The prime mover must be used for the purpose of hauling the container trailer;

(v) The container trailer must be used directly for haulage operation;

(vi) The prime mover and container trailer are purchased from a registered manufacturer;

(vii) The prime mover and container trailer are new and never used;

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(viii) Haulage operator shall submit a valid document "**Surat Tawaran Kelulusan Lesen Kenderaan Perdagangan Kelas Pembawa A Bagi Kontena"** issued by the Road Transport Department (JPJ) for Peninsular Malaysia or Commercial Vehicle Licensing Board (CVLB) for Sabah and Sarawak;

(ix) For replacement of goods, the haulage operator must produce a valid document **Surat Pemberitahuan Kelulusan Ubahsyarat Ganti Kenderaan Bagi Kelas Lesen Pembawa A Bagi Kontena** issued by JPJ for Peninsular Malaysia or CVLB for Sabah and Sarawak; and

(x) Haulage operator shall pay any duty liable to be paid on the goods replaced.

TIME WHEN EXEMPTION OPERATES

11. The exemption from payment of sales tax on such persons shall take effect –

(i) Where the exemption is subject to the production of a certificate as determined by the Director General :

(a) When the said certificate is produced to the proper officer upon importation of goods;

(b) When the said certificate is produced to the registered manufacturer upon purchase of local manufactured goods;

(ii) In the case of other imported goods, when the proper officer permits the importation of such goods.

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(iii) In the case of other locally manufactured goods, when the goods are released for sales or disposed of otherwise than by sales by the registered manufacturer.

12. The exemption certificate number shall be mentioned in the import declaration form that relates to the importation, in purchase invoice for purchase of taxable goods from a registered manufacturer and in sales invoice for sale of taxable goods by a registered manufacturer.

13. An original copy of a valid MIDA Confirmation Letter and sales tax exemption certificate shall be produced upon purchase or importation in order to claim sales tax exemption.

14. All invoices and bill of lading/ airway bills for importation or local purchase of the approved goods shall be on the company's name who has been given the exemption only.

PROCEDURE FOR APPLICATION OF SALES TAX EXEMPTION

Application of confirmation letter issued by MIDA for Aerospace MRO Company

15. The company shall submit application to MIDA to obtain a confirmation letter for the purpose of claiming the sales tax exemption.

16. The company may download the MRO-ST Form (*Appendix 4*) from this link www.mida.gov.my and submit the completed form along with the relevant supporting documents to MIDA.

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Application of confirmation letter issued by MIDA for the manufacturer in the Principal Customs Area, Hotel Operator and Haulage Operator

17. Applications shall be made online via this link https://jpc.online.mida.gov.my by using the following application form:

Type of Application Form	For Use By
SPM1 (*Appendix 5*)	➢ Manufacturer in the Principal Customs Area to claim sales tax exemption on imported machinery, equipment and spare parts from a licensed manufacturing warehouse, licensed warehouse or free zone or manufacturer approved by the Director General under Item 55 of the Sales Tax (Persons Exempted from Payment of Tax) 2018.
SPM2 (*Appendix 6*)	➢ Hotel operator to claim sales tax exemption on purchase of locally manufactured machinery and equipment from a registered manufacturer under Item 63, Sales Tax (Persons Exempted from Payment of Tax) Order 2018; and
SPM2 (*Appendix 6*)	➢ Hotel operator to claim sales tax exemption on machines or equipment imported or purchased from a licensed manufacturing warehouse, licensed warehouse or free zone under Item 64, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.

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Type of Application Form	For Use By
SPM3	➢ Haulage operator to claim sales tax exemption on prime mover (HS 8701.20.91 00) and container trailer (HS 8716.39.40 00, 8716.39.91 00 and 8716.39.99 00) purchased from a registered manufacturer under Item 65, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.

18. Company may check its application status via https://jpc.online.mida.gov.my by using ID and password given by MIDA. Company may also download the confirmation letter issued by MIDA after it is issued.

19. Confirmation letter issued by MIDA only seeks to endorse the status of the company is an Aerospace MRO Company, manufacturer in the Principal Customs Area, hotel operator or haulage operator and is not a guarantee for the company to be considered for sales tax exemption.

Application for Sales Tax Exemption Certificate

20. All sales tax exemption applications under Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 shall be applied online. Applicant may refer to the system guide application for exemption under Schedule A through the MySST system.

21. Company is required to fill in the reference number of the confirmation letter issued by MIDA when filling in the application form in the system.

22. The machinery, equipment and spare parts applied for sales tax exemption (Items 55, 63 and 64) must be in the category approved by the Secretary General of Treasury.

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23. The quantity of items/ goods applied may include several consignments according to the applicant's requirement.

24. Exemption certificate is automatically generated after the application is submitted.

25. The exemption certificate will show the name of director/ owner of the company or authorized person, identity card number and his position. Signature is not required as the certificate is generated by the system in accordance with the provisions of Regulation 29(2), Sales Tax Regulations 2018. However, the printed certificate may be signed by an authorized person, if necessary.

26. The applicant may also apply for cancellation of the exemption certificate (if necessary) by submitting the following documents either by hand or email to the SST Division of the controlling station:

(i) Company’s official letter;

(ii) Application forms as in *Appendix 7*; and

(iii) Acknowledgement letter as in *Appendix 8.*

27. Applicants who have obtained the exemption certificate through the MySST system are considered as approved person by the Director General.

DUTY OF THE APPROVED PERSON

28. Approved persons are required to prepare the ***Laporan CJ(P) Jadual A-MIDA*** as in *Appendix 9*.

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29. The *Laporan CJ(P) Jadual A-MIDA* shall be filled in completely and **sent to the SST Division of the controlling station at any time when purchase or importation of goods with sales tax exemption occurred**.

30. An approved person may download format of the Laporan CJ(P) Jadual A-MIDA via the MySST system.

31. The report must be signed by the authorized officer of the company. If the report contains a lot of pages, **signature is only needed on the last page of the report** which contains grand total information.

RECOVERY OF SALES TAX

32. Under section 35 (5) of the Sales Tax Act 2018, where any person who is exempted fails to comply with any conditions to which the exemption relates, sales tax shall become due and payable by the person on the date on which any of the conditions failed to be complied with.

33. Approved person shall report any breach of exemption conditions which involves refund of sales tax via ***Lampiran 1 of the Borang SST-ADM*** as in *Appendix 10*.

34. Borang SST-ADM and its attachments (where applicable) shall be completed and signed in two (2) copies.

35. The company must submit the ***Borang SST-ADM*** and ***Lampiran 1*** to the SST Division of the controlling station for form registration, revision and payment code determination.

36. Upon registration, the company must go to the nearest designated cashier's counter for payment and receipt purposes. Payments shall be made in cheque/ bank draft in the name of the **Ketua Pengarah Kastam Malaysia.**

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37. The company must obtain KEW.38 payment receipt or Borang AM115 from the cashier with the original copy of the form for the purposes of payment record. Another copy shall be deposited by the cashier for submission to the SST Division of the controlling station.

FIRE, NATURAL DISASTER, THEFT AND LOSS

38. The company shall report any fire, natural disaster, theft and loss involving goods purchased with exemption not later than fourteen (14) days from the date of occurrence. The report shall contain the goods, quantities and sales tax involved and the investigation reports from the Fire and Rescue Department and Police. If the fire investigation report has not been received, the company may send it later.

CIVIL CASE AND COMPANY WINDING UP

39. The Company shall notify in writing to the SST Division of the controlling station within fourteen (14) days after the occurrence of one of the following:

(i). A resolution for a company winding up;

(ii). An order is made for the winding up of the company;

(iii). Appointment of a liquidator or receiver is made; and

(iv). The company is involved in any case of civil claims, bankruptcy, business closure and so on.

EVASION OF SALES TAX

40. Under section 86(1) of the Sales Tax Act 2018, any person who with intent to evade or to assist any other person to evade sales tax is committing an offence if:

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(i) Omits from return any information in relation to any matter affecting the amount of sales tax chargeable by him or other person;

(ii) Makes any false statement or entry in any return, claim or application;

(iii) Gives any false answer, whether in writing or otherwise, to any question asked or request for information;

(iv) Prepares or maintains any false book of accounts, false invoices or other false records; or

(v) Makes, uses or authorizes the use of any fraud, artifice or contrivance.

41. If convicted to an offence, be liable:

(i) For the first offence, a fine of not less than ten (10) times and not more than twenty (20) times the amount of sales tax or to imprisonment for a term not exceeding five (5) years or to both; and

(ii) For a second or subsequent offence, a fine of not less than twenty (20) times and not more than forty (40) times the amount of sales tax or to imprisonment for a term not exceeding seven (7) years or to both.

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INQUIRY

For any inquiries for this guide please contact:

Internal Tax Division (SST)
Royal Malaysian Customs Department
Level 3 - 7, Block A, Menara Tulus,
No. 22, Persiaran Perdana, Presint 3,
62100 Putrajaya.

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:

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SYARIKAT PENGILANG DI KAWASAN UTAMA KASTAM

SENARAI YANG LAYAK DIBERI PENGECUALIAN:

a) **Duti import** ke atas **mesin dan peralatan tidak termasuk alat ganti dan bahan gunahabis** yang diimport atau dibeli daripada Gudang Pengilangan Berlesen, Gudang Berlesen dan Zon Bebas di bawah **Butiran 112, Perintah Duti Kastam (Pengecualian) 2017**

b) **Cukai jualan** ke atas **mesin, peralatan dan alat ganti** yang diimport atau dibeli daripada Gudang Pengilangan Berlesen, Gudang Berlesen atau Zon Bebas atau Pengilang seperti yang diluluskan oleh Ketua Pengarah Kastam di bawah **Butiran 55, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**

c)

a) Senarai mesin, peralatan dan alat ganti yang layak diberi pengecualian mengikut no. kepala tarif the Malaysian Trade Classification and Customs Duties Order

Bab mengikut *The Malaysian Trade Classification and Customs Duties Order*	**Mesin, Peralatan dan Alat Ganti Yang Layak mengikut *The Malaysian Trade Classification and Customs Duties Order***
39	HS 3917
	HS 392340100 (*excluding for use in packaging*)
	HS 392340900 (*excluding for use in packaging*)
	HS 392350000
	HS 392390000
	HS 3925
	HS 3926
40	HS 4008
	HS 4009
	HS 4010
	HS 4016
42	HS 420330000
45	HS 4504
56	HS 560290000
	HS 5607
58	HS 5806
	HS 5811
59	HS 591000000
	HS 5911

Bab mengikut The Malaysian Trade Classification and Customs Duties Order	**Mesin, Peralatan dan Alat Ganti Yang Layak mengikut The Malaysian Trade Classification and Customs Duties Order**
68	HS 6804
	HS 6805
	HS 6813
69	HS 6909
	HS 6914
70	HS 700719000 *applicable for acrylic sheet mould only*
73	HS 7304 *applicable for pharmaceutical, medical devices, chemical and petrochemical industry only*
	HS 7305 *applicable for pharmaceutical, medical devices, chemical and petrochemical industry only*
	HS 7306 *applicable for pharmaceutical, medical devices, chemical and petrochemical industry only*
	HS 7307 *applicable for pharmaceutical, medical devices, chemical and petrochemical industry only*
	HS 7308 *applicable for pharmaceutical, medical devices, chemical and petrochemical industry only*
	HS 7309
	HS 7315
	HS 7318
	HS 7319 (*excluding bicycle or motorcycle chain*)
	HS 7320
	HS 732591000
	HS 732611000
	HS 732690900
74	HS 740729000
	HS 7411
	HS 7412
	HS 741521000
	HS 741529000
	HS 741533200
	HS 741533300
	HS 741539000
	HS 7419
76	HS 761100000
	HS 761610000 (*excluding nails, tacks, staples*)
82	HS 820570000
	HS 8207
	HS 8208 (*excluding* HS 820840000)
	HS 8211
83	HS 8311

Bab mengikut *The Malaysian Trade Classification and Customs Duties Order*	**Mesin, Peralatan dan Alat Ganti Yang Layak mengikut *The Malaysian Trade Classification and Customs Duties Order***
84	HS 8402
	HS 8404
	HS 8407
	HS 8408
	HS 8409
	HS 8410
	HS 8411
	HS 8412
	HS 8413
	HS 8414
	HS 8416
	HS 8417
	HS 8418 *applicable for industrial use only*
	HS 8419 *applicable for industrial use only*
	HS 8421 *applicable for industrial use only*
	HS 8422 *applicable for industrial use only*
	HS 8423 *applicable for industrial use only*
	HS 8425 *applicable for industrial use only*
	HS 842833000
	HS 842839000
	HS 8431 *applicable for parts for machinery headings* of HS 8425, HS 842833000, HS 842839000
	HS 843360000
	HS 8440
	HS 8441
	HS 845129900
	HS 845190100
	HS 845190900
	HS 845230000
	HS 845290900
	HS 845690000
	HS 847990000
	HS 848030900
	HS 8481
	HS 8482
	HS 8483
	HS 8484
	HS 8486
	HS 848790100
	HS 848790900
85	HS 8501 (*excluding generators*)
	HS 850300100 (*excluding generators*)
	HS 850450000
	HS 850490000
	HS 8505
	HS 8511
	HS 851680000
	HS 851690900

Bab mengikut The Malaysian Trade Classification and Customs Duties Order	**Mesin, Peralatan dan Alat Ganti Yang Layak mengikut The Malaysian Trade Classification and Customs Duties Order**
85	HS 8532
	HS 8533
	HS 853400000
	HS 8535
	HS 8536
	HS 8537
	HS 8538
	HS 854099000
	HS 8541
	HS 8543
	HS 8544 (*excluding cables for electrical wiring and connectors for building*)
	HS 8545
	HS 8546
	HS 8547
90	HS 9011
	HS 9012
	HS 9013
	HS 901600000
	HS 9017
	HS 9024
	HS 9025
	HS 9026
	HS 9027
	HS 9028
	HS 9029
	HS 9030
	HS 9031
	HS 9032
	HS 9033
96	HS 9603 *applicable for industrial use only*

b) Senarai *Personal Protective Equipment (PPE)* Yang Layak Diberi Pengecualian mengikut no. kepala tariff *The Malaysian Trade Classification and Customs Duties Order*

No.	**Product Description**	**HS Tariff Code**	**Import Duty**	**Sales Tax**
	Protective Clothing			
1	Flame Retardant Coverall	6210.40 000	Nil	10%
2	High Visibility Reflective Safety Vests	6114.30 000	Nil	10%
3	Knitted Hood (Material = Cotton)	6114.20 000	Nil	10%

No.	Product Description	HS Tariff Code	Import Duty	Sales Tax
4	Knitted Hood (Material = Man-Made Fibres)	6114.30 000	Nil	10%
5	Leather Apparels (e.g. aprons, jackets, trousers)	4203.10 000	Nil	10%
6	Life jacket & life belt	6307.20 000	20%	10%
7	Nitrile apron	3926.20 000	20%	10%
8	PVC apron	3926.20 000	20%	10%
9	Non-woven coverall	6210.10 000	Nil	10%
	Protective Gloves			
1	Coated gloves	6116.10 000	Nil	10%
2	Cotton knitted gloves	6116.92 000	Nil	10%
3	Flame Retardant Terry Glove	6216.00 100	Nil	10%
4	Gloves (Material = Cotton)	6216.00 100	Nil	10%
5	Gloves (Material = Man-Made Fibres)	6216.00 900	Nil	10%
6	Gloves (Material = Other Textile Materials)	6216.00 900	Nil	10%
7	Knitted gloves (Materials = Synthetic Fibres, such as Kevlar, Spectra, Dyneema)	6116.93. 000	Nil	10%
8	Leather gloves	4203.29 000	Nil	10%
9	PE Gloves	3926.20 000	20%	10%
	Hearing Protection			
1	Ear Muff	3926.90 990	20%	10%
2	Ear Plug	3926.90 990	20%	10%
	Head/ Face Protection			
1	Bracket for face shields/ visor	6507.00 000	Nil	10%
2	Chin strap for helmet	6506.10 900	Nil	10%
3	Face shields/ visor	6507.00 000	Nil	10%
4	Helmet suspension	6506.10 900	Nil	10%
5	Paper masks	4818.50 000	20%	10%
6	Safety helmet	6506.10 900	Nil	10%

No.	Product Description	HS Tariff Code	Import Duty	Sales Tax
7	Surgical face masks	6307.90 900	20%	10%
	Fall Protection			
1	Carabineer & hook	7326.90 900	5%	10%
2	Full Body Harness & Lanyard	6307.20 000	20%	10%

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN:

a) **Duti import bagi pengimportan atau pembelian** daripada gudang pengilangan berlesen, gudang berlesen atau zon bebas di bawah **Butiran 113, Perintah Duti Kastam (Pengecualian) 2017**

b) **Cukai jualan bagi pengimportan atau pembelian** daripada gudang pengilangan berlesen, gudang berlesen atau zon bebas di bawah **Butiran 64, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**

c) **Cukai jualan bagi pembelian** daripada **pengilang berdaftar** di bawah akta cukai jualan 2018 di bawah **Butiran 63, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**

d)

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
1	Electronic security systems	• Electronic card lock • Electronic keycard lock • Systems vingcard security • CCTV • Card reader • Motorized card • Data transfer unit
2	Laundry equipment	• Washer extractor
3	Dish washer	
4	Freezer and cold room equipment	• Evaporator • Condenser • Blower • Fan coil unit

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN CUKAI JUALAN BAGI PEMBELIAN DARIPADA **PENGILANG BERDAFTAR** DI BAWAH AKTA CUKAI JUALAN 2018 DI BAWAH **BUTIRAN 63, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
1	Marbles, tiles, sandstone dan granite	• Lobby only • Lift lobby • Ballroom • Pre function area covering the areas outside the ballroom or other function rooms • Wash rooms • F&B outlets
2	Sanitary ware and fittings	• Cistern and fittings • Vanitary basin • Basin hydrabath • Santana urine • Wall hung
3	Locks	• Electronic Hotel (bedroom safe)
4	Laundry equipment	• Washer extractor • Multimatic dry cleaning machine • Dry cleaning machine • Drying machine • Washing machine • Batch washer
5	Industrial generator sets	
6	Audio visual equipment	• Television
7	Air conditioning equipment	• Air handling unit • Fan • Blower coil unit
8	Telephone and PABX systems	• For rooms
9	Boilers	• Heat pumps
10	Safe	• For rooms
11	Refrigerator	• For rooms
12	Lifts	
13	Chandelier	• Lobby only

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN CUKAI JUALAN BAGI PEMBELIAN DARIPADA **PENGILANG BERDAFTAR** DI BAWAH AKTA CUKAI JUALAN 2018 DI BAWAH **BUTIRAN 63, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan	
14	Kitchen and restaurant equipment	• Coffee cup • Teapot cover • BB coupe plate • Cereal bowl • Breakfast cup • Demitasse sauces • Soup cup • Coupe plate dinner • Teapot • Shark fin soup bowl • Casserole bowl • Oval rim platter • Sugar sachet holder • Handles • Creamer • Spoon & chopstick rest • Chinese teapot sauce • Dinner plate • Side plate • Espresso saucer • Cappuccino saucer • Salt shaker • Show plate • Coupe platter • Chinese soup spoon • Rice bowl • BB plate • Noodle bowl • Demitasse cup • Coupe plate dessert • Ashtray • Bill holders	• Coffee pot • Multi-purpose bowl • Round coupe platter • Salad bowl • Sauce dish • Pasta plate • Crescent dish • Chinese tea cup • Dessert plate • Espresso cup • Cappuccino cup • Pepper shaker • Soup cup c/w 2 handles • Coffee mug • Sugar pack container • Soya dip dish • Soya pot c/w lid • Saucer • Big c reamer jug • Square divided dish • Chili sauce dish • Soya sauce dish • Coupe fish plate • Chinese soup spoon • Butter dish • Ice cream bowl • Sauce boat • Soup cup saucer • Coupe plate dessert • Bud vase • Toothpick
15	Carpets	• Lobby • Ballroom • Pre-function areas covering the areas outside the ballroom or other function rooms • Function rooms • Guest rooms	

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN CUKAI JUALAN BAGI PEMBELIAN DARIPADA **PENGILANG BERDAFTAR** DI BAWAH AKTA CUKAI JUALAN 2018 DI BAWAH **BUTIRAN 63, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
16	Linen	• Bed sheets • Blankets • Mattress pad • Hand towels • Bath mats • Bidet cloth towels • Table cloth • Placemats • Glass cloth • Egg cosy • Aprons • Bedspread • Pillow case • Bath towels • Face towels • Foot mats • Table skirting • Napkins • Fruit napkins • Tea cosy • Trolley cloth • Pool towel

MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

MRO-ST
(w.e.f 29/1/2019)

www.mida.gov.my

APPLICATION FOR CONFIRMATION LETTER AS AEROSPACE MAINTENANCE, REPAIR AND OVERHAUL (MRO) TO CLAIM EXEMPTION FOR:

1. Sales Tax on machinery, equipment and specialised tools to be used for Aerospace MRO activities importe, transported from designated area, from a Licensed Warehouse under Section 65 of the Customs Act 1967 or Licensed Manufacturing Warehoused under Section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer; and

2. Sales Tax on spare parts, components, materials and specialised consumables goods to be used for Aerospace MRO activities imported, transported out from designated area, from a Licensed Warehouse under Section 65 of the Customs Act 1967 or Licensed Manufacturing Warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer

Section A: Company Information			
Company Name			
Business Registration No.			
Date of Commencement of Operation			
Income Tax Reference No.		Inland Revenue Board Branch Office	
Employer's EPF Reference No.		Employer's SOCSO No.	
Custom Control Station			
Total Employment			
Mailing Address			
Business Address			
Contact Person			
Designation (Managerial position and above)			
Tel. No.		Fax No.	
Email			
Website			

Section B: Company Information		
Category Project	☐ New ☐ Existing (Please tick) where relevant	☐ Expansion ☐ Diversification (Please tick) where relevant
Fixed Assets (RM)		
Total Project Cost (RM)		
Shareholder's Fund a. Paid up capital (RM) b. Reserve (excluding capital appreciation) (RM)		
Equity structure a. Malaysian (RM) b. Foreign (RM)		

Section C: MRO Activities		
MRO Activities	**Customers**	**Location of MRO activities in Malaysia**
1.		
2.		
3.		
4.		

Section D: Attachment To Be Submitted		New App.	Extension App.	Additional Item App.
1	MRO-ST form downloaded from www.mida.gov.my	√	√	
2.	Latest approval or certificate of CAAM certification, FAA Form, EASA form or other equivalent certification related to MRO activities certified by international or local organization	√	√	√
3.	Business Premise Licence from the Local Authority	√	√	
4.	SSM Company Profile (e-info) latest printout from Companies Commission of Malaysia (SSM)	√	√	
5.	MRO Process Flow Chart	√	√	
6.	The layout plan for the machinery and equipment in the approved company's premise and to indicate where the machinery and equipment will be located	√		
7.	Memorandum of Association (M&A) (if any)	√		
8.	List of machinery, equipment and specialised tools used directly for Aerospace MRO activities requested for sales tax exemption under Item 33A, Sales Tax (Persons Exempted From Payment of Tax)(Amendment)(No.2) Order 2018	√	√	√
9.	List of spare parts, components, materials and specialised consumables goods to be used for MRO activities requested for sales tax exemption under Item 33B, Sales Tax (Persons Exempted From Payment of Tax)(Amendment)(No.2) Order 2018	√	√	√
10.	Import duty exemption decision letter by Ministry of Finance (MOF)	√	√	√
11.	All copies of previous Surat Pengesahan MIDA (for MRO Aerospace Company)		√	√

Section E: Declaration
I hereby declare that all information in this application are true and correct and understand that the submission of false information may result in the revocation of the confirmation letter. Date : Name : Identity Card/Passport No. : Designation :

Appendix 5

MALAYSIAN
INVESTMENT
DEVELOPMENT
AUTHORITY

MIDA SENTRAL
No. 5, Jalan Stesen Sentral 5
Kuala Lumpur Sentral,
50470 Kuala Lumpur, Malaysia
T : +603 2267 3633
F : +603 2267 7970
E : investmalaysia@mida.gov.my
www.mida.gov.my

Ruj. MIDA :

Tetuan
.....
.....

Tuan,

Surat Pengesahan sebagai Syarikat Pengilang di Kawasan Utama Kastam untuk Menuntut Pengecualian Duti Import dan/atau Cukai Jualan ke atas Mesin / Peralatan / Alat Ganti di bawah Butiran 112 Perintah Duti Kastam (Pengecualian) 2017 dan/atau Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018

Nama Syarikat Pengilang :
No. Pendaftaran Syarikat :

Saya merujuk permohonan tuan yang diterima MIDA pada ..... mengenai perkara di atas.

2. Selaras dengan peruntukan di bawah **Butiran 112 Perintah Duti Kastam (Pengecualian) 2017** dan/atau **Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, Lembaga Pembangunan Pelaburan Malaysia (MIDA) **mengesahkan bahawa** .....(nama syarikat pengilang)..... adalah **Syarikat Pengilang** di Kawasan Utama Kastam dan boleh menuntut pengecualian seperti berikut :-

a) **Duti import** ke atas **mesin dan peralatan tidak termasuk alat ganti dan bahan gunahabis** yang diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen dan Zon Bebas di bawah **Butiran 112 Perintah Duti Kastam (Pengecualian) 2017**.

b) **Cukai jualan** ke atas **mesin, peralatan dan alat ganti** yang diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen atau Zon Bebas atau Pengilang seperti yang diluluskan oleh Ketua Pengarah Kastam di bawah **Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**.

Pengecualian ini **layak** bagi **mesin / peralatan / alat ganti** yang **baharu** dan **belum digunakan** *(new and unused)* serta **digunakan secara langsung dalam proses pengilangan bagi mengeluarkan keluaran siap di tapak kilang yang diluluskan** seperti ***Appendix A***.

3. Surat pengesahan ini **sah sehingga 31 Disember 2020** tertakluk kepada undang-undang dan peraturan yang berkaitan yang dikeluarkan dari semasa ke semasa. MIDA berhak untuk membatalkan surat pengesahan ini pada bila-bila masa tanpa memberikan sebarang sebab.

4. Surat ini adalah bertujuan hanya untuk mengesahkan bahawa syarikat adalah pengilang di Kawasan Utama Kastam dan **tidak bermaksud sebagai jaminan** untuk syarikat dipertimbangkan pengecualian duti import dan/atau cukai jualan serta **tidak menjamin syarikat boleh menuntut semula pulangbalik cukai yang telah dibayar** kepada pihak Kastam berikutan perlaksanaan Akta Cukai Jualan 2018 pada 1 September 2018 kerana keputusan muktamad adalah di bawah bidang kuasa pihak Jabatan Kastam Diraja Malaysia.

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada .....

5. Bagi permohonan **pengecualian duti import** di bawah **Butiran 112 Perintah Duti Kastam (Pengecualian) 2017**, syarikat dikehendaki mengemukakan dokumen-dokumen berikut kepada **Jabatan Kastam Diraja Malaysia** (mengikut stesen kastam yang dinyatakan dalam borang permohonan SPM1) **sebelum setiap pengimportan dan/atau pembelian dilakukan bagi mendapatkan kebenaran menikmati pengecualian di bawah Butiran seperti di para 2 di atas;**

a) ***Appendix I (SPM1)*** yang **lengkap diisi** dalam bentuk ***hard copy*** dan ***soft copy*** yang boleh dimuat turun dari **http://www.customs.gov.my;**

b) **Surat pengesahan MIDA; dan**

c) **Dokumen-dokumen sokongan** yang diperlukan oleh Jabatan Kastam Diraja Malaysia

Manakala bagi permohonan **pengecualian cukai jualan** di bawah **Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, permohonan hendaklah dibuat terus secara atas talian di laman sesawang http://mysst.customs.gov.my/

6. Syarikat hendaklah **memberitahu secara bertulis** kepada MIDA, stesen kastam yang mengawal syarikat dan stesen import sekiranya berlaku sebarang perubahan ke atas nama syarikat, keluaran siap dan tapak kilang pada surat pengesahan asal, pemberhentian operasi atau penggulungan syarikat.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menjalankan amanah,

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Timbalan Ketua Pegawai Eksekutif I
Lembaga Pembangunan Pelaburan Malaysia

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada .....

s.k Setiausaha
Bahagian Analisa Cukai
Kementerian Kewangan
Kompleks Kementerian Kewangan
No. 5, Persiaran Perdana
Presint 2, Pusat Pentadbiran Kerajaan Persekutuan
62596 Putrajaya
(U/P: Timbalan Kanan Setiausaha
Bahagian Analisa Cukai (Operasi)

Ketua Setiausaha
Kementerian Perdagangan Antarabangsa Dan Industri
Bahagian Perkhidmatan Perdagangan
Blok 10, Kompleks Kerajaan Jalan Duta
50622 Kuala Lumpur

Ketua Pegawai Eksekutif/Ketua Pengarah Hasil Dalam Negeri
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil Aras 17
Persiaraan Rimba Permai
Cyber 8, 63000 Cyberjaya
Selangor Darul Ehsan

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Perkastaman
(Cawangan Fasilitasi Perdagangan Dan Perindustrian)
Aras 4 Utara
Kompleks Kementerian Kewangan
No.3, Persiaran Perdana
Presint 2, 62596 Putrajaya

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Pematuhan
Aras 2 , Menara Tulus
Presint 3,62596 Putrajaya

Pengarah Kastam Negeri (berdasarkan alamat tapak kilang)
…….
…….

APPENDIX A

Name of Manufacturer in the Principal Customs Area : _

Finished Products **(as in the Manufacturing Licence issued under the Industrial Coordination Act, 1975 or Confirmation Letter for a Company Exempted from the Manufacturing Licence under the Industrial Coordination Act, 1975)**	**Current Annual Production Capacity (Quantity)**	**Maximum Annual Production Capacity (Quantity)**	**Factory Address**

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MALAYSIAN
INVESTMENT
DEVELOPMENT
AUTHORITY

MIDA SENTRAL
No. 5, Jalan Stesen Sentral 5
Kuala Lumpur Sentral,
50470 Kuala Lumpur, Malaysia
T : +603 2267 3633
F : +603 2267 7970
E : investmalaysia@mida.gov.my
www.mida.gov.my

Ruj. MIDA :

Tetuan
.....
.....

Tuan,

Surat Pengesahan sebagai Pengusaha Hotel untuk Menuntut Pengecualian Duti Import dan/atau Cukai Jualan ke atas Peralatan Atau Mesin di bawah Butiran 113 Perintah Duti Kastam (Pengecualian) 2017 dan/atau Butiran 63 & 64 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018

Nama Pengusaha Hotel :
No. Pendaftaran Syarikat :

Saya merujuk permohonan tuan yang diterima MIDA pada ..... mengenai perkara di atas.

2. Selaras dengan peruntukan di bawah **Butiran 113 Perintah Duti Kastam (Pengecualian) 2017** dan/atau **Butiran 63 & 64 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, Lembaga Pembangunan Pelaburan Malaysia (MIDA) **mengesahkan bahawa** .....(nama pengusaha hotel)..... adalah **Pengusaha Hotel** dan boleh menuntut pengecualian seperti berikut :-

a) **Duti import** ke atas **peralatan atau mesin** seperti di **Lampiran I** yang **diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen atau Zon Bebas** di bawah **Butiran 113** Perintah Duti Kastam (Pengecualian) 2017.

b) **Cukai Jualan** ke atas **peralatan atau mesin** seperti di **Lampiran I** yang **diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen atau Zon Bebas** di bawah **Butiran 64** Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.

c) **Cukai jualan** ke atas **peralatan atau mesin** seperti di **Lampiran II** yang **dibeli daripada Pengilang Berdaftar** di bawah Akta Cukai Jualan 2018 di bawah **Butiran 63** Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.

Pengecualian ini **layak** bagi **peralatan atau mesin** yang **baharu dan belum digunakan** *(new and unused)* serta digunakan **secara langsung dalam mengusahakan hotel di premis yang diluluskan** seperti ***Appendix A***.

3. Surat pengesahan ini **sah sehingga 31 Disember 2020** tertakluk kepada undang-undang dan peraturan yang berkaitan yang dikeluarkan dari semasa ke semasa. MIDA berhak untuk membatalkan surat pengesahan ini pada bila-bila masa tanpa memberikan sebarang sebab.

4. Surat ini adalah bertujuan hanya untuk mengesahkan bahawa syarikat adalah pengusaha hotel dan **tidak bermaksud sebagai jaminan** untuk syarikat dipertimbangkan pengecualian duti import dan/atau cukai jualan serta **tidak menjamin syarikat boleh menuntut semula pulangbalik cukai yang telah dibayar** kepada pihak Kastam berikutan perlaksanaan Akta Cukai Jualan 2018 pada 1 September 2018 kerana keputusan muktamad adalah di bawah bidang kuasa pihak Jabatan Kastam Diraja Malaysia.

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada .....

5. Bagi permohonan pengecualian duti import di bawah **Butiran 113 Perintah Duti Kastam (Pengecualian) 2017**, syarikat dikehendaki mengemukakan dokumen-dokumen berikut kepada **Jabatan Kastam Diraja Malaysia** (mengikut stesen kastam yang dinyatakan dalam borang permohonan SPM2) **sebelum setiap pengimportan dan/atau pembelian dilakukan bagi mendapatkan kebenaran menikmati pengecualian di bawah Butiran seperti di para 2 di atas;**

a) ***Appendix I (SPM2)*** yang **lengkap diisi** dalam bentuk ***hard copy*** dan ***soft copy*** yang boleh dimuat turun dari **http://www.customs.gov.my;**

b) **Surat pengesahan MIDA; dan**

c) **Dokumen-dokumen sokongan** yang diperlukan oleh Jabatan Kastam Diraja Malaysia

Manakala bagi permohonan pengecualian cukai jualan di bawah **Butiran 63 & 64 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, permohonan hendaklah dibuat terus secara atas talian di laman sesawang http://mysst.customs.gov.my/

6. Syarikat hendaklah **memberitahu secara bertulis** kepada MIDA, stesen kastam yang mengawal syarikat dan stesen import sekiranya berlaku sebarang perubahan ke atas nama syarikat dan premis pada surat pengesahan asal, pemberhentian operasi atau penggulungan syarikat.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menjalankan amanah,

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Timbalan Ketua Pegawai Eksekutif I
Lembaga Pembangunan Pelaburan Malaysia

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada .....

s.k Setiausaha
Bahagian Analisa Cukai
Kementerian Kewangan
Kompleks Kementerian Kewangan
No. 5, Persiaran Perdana
Presint 2, Pusat Pentadbiran Kerajaan Persekutuan
62596 Putrajaya
(U/P: Timbalan kanan Setiausaha
Bahagian Analisa Cukai (Operasi)

Ketua Setiausaha
Kementerian Perdagangan Antarabangsa Dan Industri
Bahagian Perkhidmatan Perdagangan
Blok 10, Kompleks Kerajaan Jalan Duta
50622 Kuala Lumpur

Ketua Pegawai Eksekutif/Ketua Pengarah Hasil Dalam Negeri
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil Aras 17
Persiaraan Rimba Permai
Cyber 8, 63000 Cyberjaya
Selangor Darul Ehsan

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Perkastaman
(Cawangan Fasilitasi Perdagangan Dan Perindustrian)
Aras 4 Utara
Kompleks Kementerian Kewangan
No.3, Persiaran Perdana
Presint 2, 62596 Putrajaya

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Pematuhan
Aras 2 , Menara Tulus
Presint 3,62596 Putrajaya

Pengarah Kastam Negeri (berdasarkan alamat premis hotel)
…….
…….

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada .....

APPENDIX A

Name of the hotel operator : _____

1) Address of premise	
2) Hotel facilities:-	
a) Number of guest rooms	
b) Area of guest rooms (specify area in m^2)	
c) Lobby area (specify area in m^2)	
d) Lift lobby (specify area in m^2)	
e) Ballroom (specify area in m^2)	
f) Washrooms (specify area in m^2)	
g) F&B outlets owned by the company engaged in hotel business (specify area in m^2)	
h) Pre function area covering the areas outside the ballroom or other function rooms (specify area in m^2)	
i) Function rooms (specify area in m^2)	

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada .....

BORANG PERMOHONAN PEMBATALAN SIJIL PENGECUALIAN
DI BAWAH JADUAL A PERINTAH CUKAI JUALAN
(ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat :

No Pendaftaran SST/ *Non-Registrant No* :

Alamat :

No Telefon :

Alamat emel :

Maklumat sijil yang dipohon pembatalan

NO.	JADUAL	BUTIRAN	NO. SIJIL PENGECUALIAN	SEBAB PEMBATALAN

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 A, 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

Appendix 9

LAPORAN CJ(P) JADUAL A-MIDA

LAPORAN PEMBELIAN/ PENGIMPORTAN BARANG-BARANG DIKECUALIKAN CUKAI YANG DIPEROLEHI DI BAWAH BUTIRAN 33A, 33B, 55, 63, 64 & 65 JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat: Alamat Syarikat:

Butiran Pengecualian:

No. Sijil Pengecualian dan Tarikh Sijil:

No. Ruj. Surat Pengesahan MIDA dan Tarikh Surat:

Bil.	Perihal Barang Jenama/ No. Siri/ No. Model	Kod Tarif Barang	Kuantiti Diluluskan (a)	Tarikh Invois & No. Invois	Tarikh & No. Borang K1	Nama Pembekal	Kuantiti Dibeli/ Diimport (b)	Harga CIFC (RM)	Baki Kuantiti (a) – (b)	Catatan
JUMLAH										

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

Disediakan oleh:

Tandatangan : ……

Nama penuh : ……

Jawatan : ……

Cop Syarikat : ……

Disahkan oleh Pegawai Syarikat Yang Diberi Kuasa:

Tandatangan : ……

Nama penuh : ……

Jawatan : ……

Cop Syarikat : ……

BORANG SST-ADM

**Diisi dalam dua(2) salinan*

Appendix 10

No. rujukan SST-ADM: ……..

CUKAI ATAU APA-APA AMAUN SEBAGAI CUKAI ATAU APA-APA WANG YANG DIKEHENDAKI DIBAYAR DI BAWAH AKTA CUKAI JUALAN 2018 / AKTA CUKAI PERKHIDMATAN 2018

Nama Syarikat : ……

No. Pendaftaran Cukai Jualan / Cukai Perkhidmatan (jika berkaitan): ……

Alamat : ……

……

Saya dengan ini membuat pengisytiharan untuk membayar cukai jualan / cukai perkhidmatan* sebanyak Ringgit Malaysia _____sahaja

(Dalam perkataan)

RM_____ kepada Jabatan Kastam Diraja Malaysia kerana:

(Dalam angka)

☐ Bayaran cukai jualan bagi pelanggaran syarat pengecualian di bawah subseksyen 35(5) Akta Cukai Jualan 2018.
Maklumat pengecualian
i) Jadual : A / B / C *
Butiran : ……..
Nombor sijil pengecualian : ……
ii) Surat Pengecualian Kementerian Kewangan No. rujukan ……..
bertarikh ……

☐ Lain-lain bayaran yang kena dibayar selain daripada cukai atau apa-apa amaun sebagai cukai atau apa-apa wang yang dikehendaki dibayar di bawah Akta Cukai Jualan 2018.

☐ Lain-lain bayaran yang kena dibayar selain daripada cukai atau apa-apa amaun sebagai cukai atau apa-apa wang yang dikehendaki dibayar di bawah Akta Cukai Perkhidmatan 2018.

☐ Lain-lain bayaran di bawah Akta Cukai Jualan 2018 / Cukai Perkhidmatan 2018
(Sila nyatakan, contoh: Pelupusan bahan mentah)

……..

☐ Saya mengambil maklum bahawa pembayaran ini tidak akan menghalang Jabatan Kastam Diraja Malaysia untuk menjalankan pengauditan dan mengambil apa-apa tindakan undang-undang sekiranya terdapat pelanggaran perundangan Cukai Jualan 2018 / Cukai Perkhidmatan 2018.

Sekian terima kasih.

_____

(Tandatangan)

Nama Pengarah / pemilik / orang yang diberi kuasa :

No. Kad Pengenalan :

Tarikh :

Cop Syarikat :

**(potong mana yang tidak berkenaan)*

UNTUK KEGUNAAN PEJABAT JKDM

Kod hasil :

Tandatangan dan cop nama & jawatan pegawai penerima:

Tarikh :

No. resit :

No. rujukan SST-ADM: ……..

PEMBAYARAN CUKAI ATAU APA-APA AMAUN SEBAGAI CUKAI ATAU APA-APA WANG YANG DIKEHENDAKI DIBAYAR DI BAWAH AKTA CUKAI JUALAN 2018 / AKTA CUKAI PERKHIDMATAN 2018

1. Pembayaran hendaklah dibuat dengan mengisytihar cukai jualan / cukai perkhidmatan yang terlibat dalam format SST-ADM.

2. Bagi bayaran yang melibatkan pelanggaran syarat di bawah subseksyen 35(5) Akta Cukai Jualan 2018, laporan tambahan seperti di **Lampiran 1** hendaklah disediakan.

3. Bagi bayaran yang melibatkan pelupusan melalui penjualan bahan mentah, komponen, bahan pembungkusan rosak dan sisa / hampas (skrap) di bawah seksyen 35 Akta Cukai Jualan 2018, laporan tambahan seperti di **Lampiran 2** hendaklah disediakan.

4. Mengemukakan **borang SST-ADM, Lampiran 1** dan/ atau **Lampiran 2** (sekiranya berkenaan) beserta cek / deraf bank atas nama **Ketua Pengarah Kastam Malaysia** ke stesen mengawal dan membuat bayaran di Pusat Tanggunjawab (PTJ) yang ditetapkan sahaja.

5. Apa-apa pembayaran yang dibuat tidak akan menghalang Jabatan Kastam Diraja Malaysia untuk mengambil apa-apa tindakan undang-undang sekiranya terdapat apa-apa pelanggaran dibawah Akta Cukai Jualan 2018, Akta Cukai Perkhidmatan 2018, Peraturan-Peraturan Cukai Jualan 2018, Peraturan-Peraturan Cukai Perkhidmatan 2018 dan lain-lain perundangan / peraturan yang berkaitan.

Borang SST-ADM : Lampiran 1

BORANG PENGISYTIHARAN PELANGGARAN SYARAT PENGECUALIAN DI BAWAH PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat	
No. Sijil Pengecualian	
Jadual Pengecualian	☐ A ☐ B ☐ C **tandakan mana yang berkenaan*
Butiran Pengecualian	

No.	Kod Tarif Barang	Perihal Barang	Jenis Pelanggaran Syarat **Contoh:** ▪ **Tidak digunakan dalam pengilangan** ▪ **Barang tidak dieksport dalam tempoh yang ditetapkan**	Kuantiti	Nilai (RM)	Nilai Cukai (RM)
				JUMLAH		

** Saya akui butir-butir maklumat yang dinyatakan dalam borang adalah betul dan benar.*

Tandatangan : ……..

Nama penuh : ……..

Cop Syarikat : ……