



SALES TAX 2018

**GUIDE ON
SALES TAX DEDUCTION
FACILITY**

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Disclaimer

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. The Guide on Sales Tax Deduction Facility is provided to assist registered manufacturer in understanding the implementation of the sales tax deduction (formerly known as Credit System during the SST 1.0 era) beginning 1 January 2019.
2. Legislation on the implementation of sales tax deduction facility is as follows:
 - (i) Sales Tax Act 2018
 - (ii) Sales Tax (Amendment) Regulations 2018
 - (iii) Sales Tax (Determination Of Sale Value Of Taxable Goods) Regulations 2018

TERMINOLOGY

3. The following words have the following meaning in this guide:
 - (i) **“Supplier”** means a person who is not a manufacturer.
 - (ii) **A person deemed to be connected to another person is as prescribed under subregulation 2(3) of the Sales Tax ((Determination Of Sale Value Of Taxable Goods) Regulations 2018**

SALES TAX DEDUCTION FACILITY

4. Under the sales tax deduction facility, any registered manufacturer may obtain a sales tax deduction on the purchase of inputs such as raw materials, components and packaging materials that have been tax paid purchased from the supplier for the purpose of manufacturing of his taxable goods.

5. This facility is introduced because there are registered manufacturer who has no choice but to purchase input from a suppliers and such input cannot be imported or purchased directly from other registered manufacturers using the exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) 2018. Examples of authorized purchases are retail purchases (in small quantities) or ad-hoc purchases made from suppliers.

6. Registered manufacturer who is approved to use the sales tax deduction facility are also allowed to use exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.

RATE OF SALES TAX DEDUCTION

7. The sales tax deduction rate is subject to Regulation 16B, Sales Tax (Amendment) Regulations 2018. The sales tax deduction in respect of taxable goods purchased by a registered manufacturer shall be based on the following rates:

Sales Tax Rate of the Taxable Goods Purchased	Sales Tax Deduction Rate
5%	2%
10%	4%

8. The sales tax deduction is based on the total value of the taxable goods purchased. Examples of sales tax deduction calculations are as follows:

(i) Input with sales tax rate five (5) percent

	Rate of Sales Tax Deduction (2%)
Goods price (input)	RM1,000.00
Sales tax paid (5%)	RM50.00
<i>Mark up</i> by supplier (50%)	RM 525.00

	Rate of Sales Tax Deduction (2%)
Total purchase by registered manufacturer	RM1,575.00
Sales tax deduction rate	RM1,575.00 x 2%
Total sales tax deduction	RM31.50

The sales tax deduction of RM31.50 will be deducted from sales tax payable in the SST-02 Tax Return.

(ii) Input with sales tax rate ten (10) percent

	Rate Of Sales Tax Deduction (4%)
Goods price (input)	RM1,000.00
Sales tax paid (10%)	RM100.00
<i>Mark up</i> by supplier (50%)	RM550.00
Total purchase by registered manufacturer	RM1,650.00
Sales tax deduction rate	RM1,650.00 x 4%
Total sales tax deduction	RM66.00

The sales tax deduction of RM66.00 will be deducted from sales tax payable in the SST-02 Tax Return.

CONDITIONS OF THE SALES TAX DEDUCTION

9. Under Regulation 16C, Sales Tax (Amendment) Regulations 2018, sales tax deduction made shall be subject to the following conditions:

- (i) The taxable goods are purchased from a supplier and the supplier is not connected to the registered manufacturer;
- (ii) Taxable goods purchased from suppliers have been paid for sales tax (Regulation 16A(1), Sales Tax (Amendment) Regulations 2018);
- (iii) The purchase of the taxable goods is proved with the invoice issued by the supplier to the registered manufacturer in the national language or English language containing the following particulars:
 - (a) The invoice serial number;
 - (b) The date of the invoice;
 - (c) The name and address of the supplier;
 - (d) The name and address of the registered manufacturer who purchased the taxable goods;
 - (e) A description of the taxable goods sold;
 - (f) Any discount offered;
 - (g) For each description, distinguish the type of taxable goods, quantity of the taxable goods and the amount payable;
 - (h) The total amount payable; and
 - (i) Any amount expressed in a currency other than ringgit shall also be expressed in ringgit at selling rate of exchange prevailing in Malaysia at the time of sale of the taxable goods.

- (iv) The taxable goods purchased from suppliers shall be used in the manufacture of taxable goods of a registered manufacturer whom making the sales tax deduction (Regulation 16A(1), Sales Tax (Amendment) Regulations 2018);
- (v) The sales tax deduction claimed in the SST-02 tax return is for the taxable period in which the purchase of goods is made (Regulation 16E(1)(b), Sales Tax (Amendment) Regulations 2018);
- (vi) The registered manufacturer shall keep all records related to the deduction of sales tax from the date of deduction for a period of seven (7) years for inspection by the proper officer of sales tax at any time; and
- (vii) Any other conditions as the Minister may deem fit to impose.

10. Under subregulation 2(3) of the Sales Tax (Determination Of Sale Value Of Taxable Goods) Regulations 2018, a person is deemed to be connected to another person if:

- (i) They are officers or directors of one another's business;
- (ii) They are legally recognised partners in business;
- (iii) Any one person directly or indirectly owns, controls or holds five (5) per cent or more of the outstanding voting stock or shares of both of them;
- (iv) One of them directly or indirectly controls the other;
- (v) Both of them are directly or indirectly is controlled by a third person;
- (vi) Together they directly or indirectly control a third person;
- (vii) they are members of the same family if;
 - (a) They are connected by blood relationship within the third degree of relationship;

- (b) They are married to one another or if one is married to a person who is connected within the third degree of relationship to the other;
or
 - (c) One has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.
- (viii) One of them are trustees in a settlement if;
- (a) Any one person in the settlement is a settlor;
 - (b) Any person is connected with the settlor referred to in subparagraph (viii)(a); or
 - (c) An incorporated organization is connected with that settlement.

DISALLOWANCE OF SALES TAX DEDUCTION

11. Under Regulation 16D, Sales Tax (Amendment) Regulations 2018, the Minister may at any time, in such form and manner as determined by him, disallow the deduction of sales tax be made if he is satisfied that:

- (i) The registered manufacturer has provided any false, misleading or inaccurate information in his application;
- (ii) The registered manufacturer has at any time ceases to manufacture taxable goods; or
- (iii) Upon request in writing by the registered manufacturer.

12. Whereas under section 88A of the Sales Tax Act 2018, where any person causes or attempts to cause the deduction of sales tax under section 41A that is untrue to himself or to other person, he has committed an offense and if convicted may be liable to: -

- (i) A fine not exceeding fifty thousand ringgit (RM50,000) or to imprisonment not exceeding three (3) years or to both; and
- (ii) A penalty of two (2) times the amount deducted in excess of the amount properly so deductible.

MANNER OF SALES TAX DEDUCTION

13. Sales tax deduction shall be made based on the rate prescribed and in the return for the taxable period during which the taxable goods were purchased.

14. The manner of sales tax deduction is subject to Regulation 16E, Sales Tax (Amendment) Regulations 2018.

15. Sales tax deduction shall be made in the tax return for the taxable period during which the raw materials, components or packaging materials were purchased by a registered manufacturer. Claims which are made outside a taxable period are not allowed. For example, inputs were purchased in January and February, sales tax deductions shall be claimed from the total sales tax payable for the taxable period of January and February only.

16. Sales tax deduction which can be claimed for the current taxable period shall automatically entered into column 13(c) in the SST-02 tax return.

Example 1

Sales Tax Deduction Menu in MySST System

Taxable Period Jan - Feb			
Balance b/f ¹	-	Tax deduction used	RM 1,000
Current tax deduction	RM 1,000	Balance c/f ²	-
	RM 1,000		RM 1,000

Notes:

¹ Balance brought forward; ² Balance carried forward

Sales Tax Deduction in SST-02 Tax Return

SST-02 Tax Return		Jan-Feb
Item 12	Sales Tax Payable	RM1,500
Deduct:		
Item 13(a)	Credit Note	-
Item 13(c)	Sales Tax Deduction	RM1,000
Item 13A	Adjustment Under Sales Tax Deduction	-
Item 14	Total Tax Payable Before Penalty Imposed	RM 500

17. If the amount of sales tax to be deducted for any taxable period exceeds the amount of sales tax payable, the balance of the amount of sales tax may be deducted in the return for the next taxable period until the whole balance of the amount of sales tax has been deducted. The balance of the amount of sales tax deduction carried forward to the next taxable period will be adjusted automatically in the MySST system.

Example 2

Sales Tax Deduction Menu in MySST System

Taxable Period Jan – Feb			
Balance b/f	-	Tax deduction used	RM 1,000
Current tax deduction	RM 1,000	Balance c/f	-
	RM 1,000		RM 1,000

Taxable Period Mar – April			
Balance b/f	-	Tax deduction used	RM 1,000
Current tax deduction	RM 1,500	Balance c/f	RM 500
	RM 1,500		RM 1,500

Taxable Period Mei – Jun			
Balance b/f	RM 500	Tax deduction used	RM 1,000
Current tax deduction	RM 1,000	Balance c/f	RM 500
	RM 1,500		RM 1,500

Sales Tax Deduction in SST-02 Tax Return

SST-02 Tax Return	Taxable Period		
	Jan - Feb RM	Mar - Apr RM	Mei - Jun RM
Sales Tax Payable	1,500	1,000	1,000
Deduct:			
13(a): Credit Note	-	-	-
13(c): Sales Tax Deduction	1,000	1,500	1,000
13A : Adjustment Under Sales Tax Deduction	-	1,000	-
Total Tax Payable Before Penalty Imposed	500	0	0

18. Any balance of the amount of sales tax not deducted shall not be refunded where the registered manufacturer ceases to manufacture taxable goods.

19. A registered manufacturer may claim sales tax deduction in a taxable period notwithstanding not making any sale of taxable goods within the taxable period. In this case, a registered manufacturer must submit a nil SST-02 tax return. The amount of sales tax deductible for the taxable period will be carried forward to the next taxable period.

20. If a registered manufacturer has deducted any amount of sales tax payable on the purchase of taxable goods and such taxable goods have been disposed of by another person other than the registered manufacturer or other than for the manufacturing of his taxable goods, he shall notify the proper officer of sales tax of such disposal and pay the whole or any part of the amount of sales tax deducted.

21. Any registered manufacturer who fails to notify disposal of a taxable goods is deemed to have committed an offence.

APPLICATION PROCEDURE FOR SALES TAX DEDUCTION

22. Registered manufacturer shall apply for sales tax deduction facility through the MySST system. There are two (2) levels of application as follow:

(i) **Application for Registration**

- Registered manufacturer must register as approved person to use sales tax deduction facility.
- Approval letter for the sales tax deduction facility will be automatically issued by the MySST system once the application has been successfully submitted. The registration approval number and effective date are provided in the approval letter.
- The approval letter is given to the applicant blankety.

(ii) **Application for Sales Tax Deduction for A Relevant Taxable Period**

- Registered manufacturer who has registered as approved person shall complete purchase informations of raw materials, components or packaging materials from suppliers for the relevant taxable period.
- Any purchases made before the approval letter date of sales tax deduction facility are not allowed for sales tax deduction. Registered manufacturer shall include informations such as number and date of purchase invoice, supplier's name and address, description and quantity of goods, tariff codes and purchase price in the sales tax deduction menu in MySST system. The system will calculate how much sales tax deduction and the information will be stored in the MySST system.
- No amendments can be made after 'submit' button is clicked. The amount of sales tax deduction will also not to be taken to the SST-02 tax return if the application is still saved as draft.
- When a registered manufacturer declares SST-02 tax return for the relevant taxable period, the amount of the sales tax deduction will automatically fill into the SST-02 tax return to be deducted from sales tax payable for the taxable period.

23. The steps for applying a sales tax deduction facility is described in *Appendix A* of this guide.

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: ccc@customs.gov.my



JABATAN KASTAM DIRAJA MALAYSIA

USER MANUAL

SALES TAX DEDUCTION FACILITY

(Formerly known as Credit System in SST 1.0)

(PUBLIC USER)

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Sales Tax Deduction (Public Dashboard)

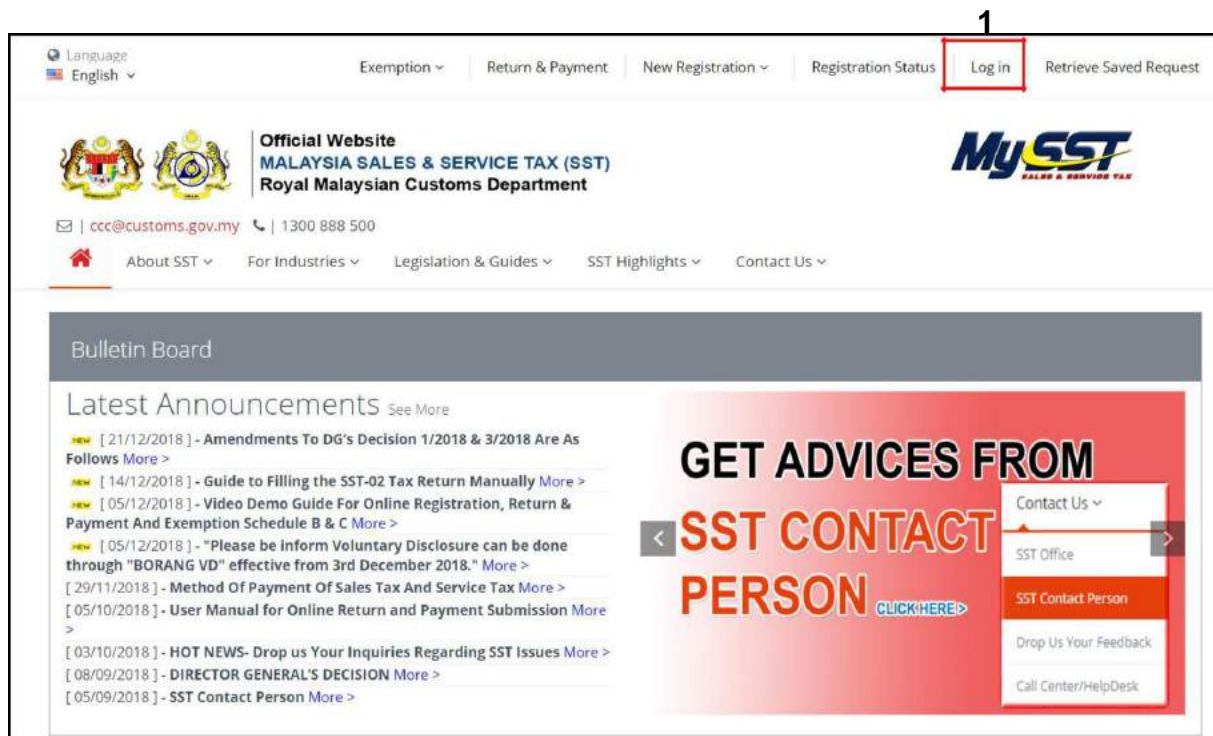


Figure 1: MySST website

1. Go to <https://mysst.customs.gov.my/> to display MySST website. (refer Figure 1)
2. Click on Log in menu to display Login page. (refer Figure 1)

Login to Dashboard

The screenshot shows the MySST login page with the following elements and callouts:

- 7**: A red box highlights the entire login form area.
- 2 & 3**: A red box highlights the "Click Enter To Insert SST Registration Number" text and the "Enter" button.
- 8**: A red box highlights the "USER ID*" input field.
- 9**: A red box highlights the "PASSWORD*" input field.
- 10**: A red box highlights the "Log In" button.

Two instructional boxes are present on the right side of the page:

- Please follow these steps:**
 1. Click Enter To Insert SST Number.
 2. Insert SST No and Click Save.
 3. Insert User ID.
 4. Insert Password.
 5. Click Log In.
- Exemption Schedule B:**
 1. Please insert Registration No. In SST Registration NO. field.

Other visible text on the page includes "MySST SALES & SERVICE TAX", "Remember me", "Forgot password?", and "Back To Home".

Figure 2: Login page

3. Click Enter button or click into the text field "Enter to insert in SST Registration Number" to open the pop box to validate SST number (Eg: STN-YYMM-XXXXXXX) (refer Figure 2)

Please Insert SST Registration No. ×

SST Registration No. 4 & 5

Eg: STN-YYMM-XXXXXXXX

6

Cancel Save

Figure 3: SST Registration No. Validation Pop-up Box

4. Insert SST Registration No. in the popup box to validate SST registration number (refer Figure 3) (Eg: STN-YYMM-XXXXXXXX)
5. Click Save button to display login page back if SST registration number entered exist and correct (refer Figure 3)
6. Insert User ID (email address) in text input provided (refer Figure 2)
7. Insert password in input field provided (refer Figure 2)
8. Click on Log In button to display dashboard page (refer Figure 2)

Update Company Information



Figure 4: Pop-up Message to Remind User to Update Company Information

9. Once login, “Sila Kemaskini Maklumat Syarikat” pop up message will be displayed. (Refer Figure 4)

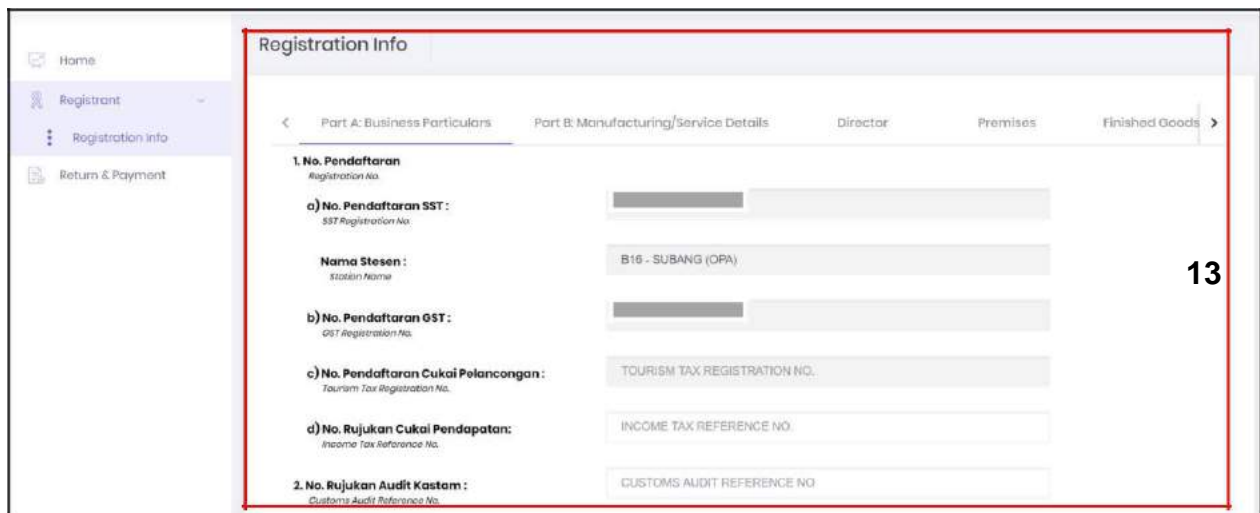


Figure 5: Registration Info

10. Click OK button and redirect to Registration Info as shown in Figure 5.

Add New Director

Registration Info

11

Part A: Business Particulars Part B: Manufacturing/Service Details **Director** Premises Finished Goods Sub-Contract Agreement

+ Add New Director

Actions	Name	Current Address	Telephone No.	Appointed Date
No data				

Total: 0

Figure 6: Director (Registration Info)

11. Click Director Tab and update director information or to create new director if needed. (Refer Figure 6).

Create New Director

Director Name : NAME OF DIRECTOR

Director Address : ADDRESS 1
ADDRESS 2
ADDRESS 3 12 & 13

Postcode : POSTCODE

City : CITY

State : STATE

Telephone No. : TELEPHONE NO. (i.e: 0145234678)

Please choose the Identity Type.

Appointed Date : DD/MM/YYYY

Cancel Save

Figure 7: Create New Director Form

12. Click Add New Director button to open Create New Director form (refer Figure 6)
13. Fill in Create New Director form. (refer Figure 7)
14. Click Save button to save the new added Director. (refer Figure 7)

Update Director

Actions	Name	Current Address	Telephone No.	Appointed Date
15 Action	ALI	JLN ALI	012345678	04/12/2018

Total: 1

Figure 8: Director Tab (Update Director)

15. Click Action> under Actions column to display Update Director form (refer Figure 9)

The screenshot shows a web form titled "Update Director" with the following fields and values:

Field	Value
Director Name :	ALI
Director Address :	JLN ALI KOTA ALI ADDRESS 3
Postcode :	17007
City :	PASIR MAS
State :	KELANTAN
Telephone No. :	012345678
Please choose the Identity Type.	IC - NOMBOR KAD PENGENALAN / IDENTITY CARD NO
IC No	952341567892
Nationality	MY - MALAYSIA
Appointed Date :	04/12/2018

At the bottom right, there are two buttons: "Cancel" and "Save". The "Save" button is highlighted with a red box. The number "16" is positioned to the right of the address field, and the number "17" is positioned above the "Save" button.

Figure 9: Update Director Form

16. Update director information in the Update Director Form. (Refer Figure 9)

17. Click Save button to save updated Director Information. (Refer Figure 9)

Agreement

Registration Info

18

Part A: Business Particulars Part B: Manufacturing/Service Details Director Promises Finished Goods Sub-Contract Agreement

19

20

Saya bersetuju dan mengesahkan maklumat didaftarkan adalah benar.
 Saya mengesahkan maklumat telah dikemaskini.
 Saya tidak mengilang barang bercukai atau tidak layak didaftarkan.

Save

Figure 10: Agreement Tab (Registration Info)

18. Click on Agreement tab to select agreement.
19. Tick only one suitable agreement declaration from the selections (mandatory) (Refer Figure 10)
20. Click Save button to save the agreement. (Refer Figure 10)

Home (Sales Tax Deduction Menu)

The screenshot shows the home dashboard of the Malaysia Sales And Service Tax System (MySST). The navigation menu on the left includes 'Home', 'Administration', 'Users', 'Registrant', 'Registration Info', 'Exemption', 'Schedule C', 'Sales Tax Deduction', 'Registration Form', 'Exemption Inquiry', 'Schedule C', and 'Return & Payment'. The 'Home' menu item is highlighted with a red box and labeled '21'. The 'Sales Tax Deduction' and 'Registration Form' menu items are also highlighted with a red box and labeled '22 & 23'. The main content area displays 'Welcome to Malaysia Sales And Service Tax System (MySST)', 'Company Summary' (with fields for SST Registration No, BRN No, Company Name, Station Name, Registration Type, and Sales Tax), 'Login' (with fields for Name, Identity No, Type Of User, Access Level, and Last Login), and an 'Inbox' section with a table of messages. The 'Inbox' table has columns for 'Actions', 'No.', 'Message Name', 'Reference No.', and 'Letter Date'. A message is listed with 'No.' 1 and 'Message Name' SURAT KELULUSAN. The 'Letter Date' is 17/09/2018. The total number of messages is 1. The number '23' is placed near the 'Last Login' field in the 'Login' section.

Figure 11: Home

21. Navigate back to Home. (Refer Figure 11)

22. Sales Tax Deduction menu is unlocked and displayed on dashboard. (Refer Figure 11)

23. Navigate to Sales Tax Deduction then to Registration Form to open Sales Tax Deduction registration form. (Refer Figure 11)

Sales Tax Deduction Registration Form

Sales Tax Deduction Registration Form 24

PERMOHONAN PENDAFTARAN UNTUK PEMOTONGAN CUKAI JUALAN

1. No. Pendaftaran Cukai Jualan
Sales Tax Registration No.

2. Nama Firma/Syarikat
Name of Firm/Company

3. Alamat Perniagaan Berdaftar
Address of Business

LOT 27-31, JALAN KRI 5

TAMAN INDUSTRY KRI 25

RAWANG

Poskod
Postcode 48000

Bandar
City RAWANG

Negeri
State SELANGOR

4. Pilih Penganah Syarikat
Choose Company Director 26

Figure 12: Sales Tax Deduction Registration Form

24. Fill in the Sales Tax Deduction Registration Form to register for Sales tax Deduction (Refer Figure 12)

25. Fields below will be auto-populated by the system: (refer Figure 12)

- (i) Sales Tax Registration No.
- (ii) Name of Firm/ Company
- (iii) Address of Business
- (iv) Postcode
- (v) City
- (vi) State

26. Mandatorily choose Company Director in the dropdown list. (Refer Figure 12)

4. Pilih Pengarah Syarikat
Choose Company Director

Please Choose

27

Saya ... No Kp ... jawatan PENGARAH bagi syarikat [REDACTED] beralamat [REDACTED] beralamat LOT 27-31, JALAN KRI 5 TAMAN INDUSTRY KRI RAWANG 48000 RAWANG SELANGOR dengan ini membuat permohonan pendaftaran untuk pemotongan cukai jualan yang diperuntukan di bawah Seksyen 41A Akta Cukai J. I ... IC No ... Designation DIRECTOR for [REDACTED] Address LOT 27-31, JALAN KRI 5 TAMAN INDUSTRY KRI RAWANG 48000 RAWANG SELANGOR hereby apply for registration of sales tax deduction provided under Section 41A Sales Tax Act 2018.

Saya mengaku bahawa saya tidak dapat memperolehi bahan mentah, komponen dan bahan pembungkusan dengan pengecualian cukai jualan di bawah Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 kerana sebab-sebab berikut:
I acknowledge that I cannot acquire raw materials, components and packaging materials with Sales Tax Exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 due to the following reasons:

Saya membuat belian secara runcit / dalam kuantiti yang kecil.
I made retail purchases / in small quantities

Saya tidak dapat membeli secara terus dari pengilang berdaftar / secara import.
I cannot buy directly from a registered manufacturer / by import

Pembelian dibuat secara ad-hoc.
I made an Ad-hoc purchase

Lain-lain (Nyatakan):
Others (Please State):

Saya juga mengaku bahawa bahan mentah, komponen dan bahan pembungkusan yang dibeli digunakan hanya untuk mengilang barang bercukai yang dikilangkan oleh syarikat saya.
I declare that the raw materials, components and packaging materials purchased are used solely in the manufacturing of taxable goods by my company.

Saya juga mengaku bahawa bahan mentah, komponen dan bahan pembungkusan dibeli dari bukan pengilang berdaftar yang tiada hubungan dengan syarikat saya.
I declare that the raw materials, components and packaging materials are purchased from a non-registered manufacturers that are not connected to my company.

Saya dengan ini mengesahkan bahawa butir-butir yang dinyatakan di dalam permohonan ini adalah benar dan betul.
I hereby confirm that the particulars specified in this application are true and correct.

Tarikh: 31/12/2018

Submit

Figure 13: Sales Tax Deduction Registration Form (Choose Company Director)

27. The director information will be auto-populated in the declaration section below. (Refer Figure 13)

4. Pilih Pengarah Syarikat
Choose Company Director

Please Choose

Saya ... No Kp ... jawatan PENGARAH bagi syarikat [REDACTED] beralamat [REDACTED] beralamat LOT 27-31, JALAN KRI 5 TAMAN INDUSTRY KRI RAWANG 48000 RAWANG SELANGOR dengan ini membuat permohonan pendaftaran untuk pemotongan cukai jualan yang diperuntukan di bawah Seksyen 41A Akta Cukai Jualan 2018. I ... IC No ... Designation DIRECTOR for [REDACTED] Address LOT 27-31, JALAN KRI 5 TAMAN INDUSTRY KRI RAWANG 48000 RAWANG SELANGOR hereby apply for registration of sales tax deduction provided under Section 41A Sales Tax Act 2018.

Saya mengaku bahawa saya tidak dapat memperolehi bahan mentah, komponen dan bahan pembungkusan dengan pengecualian cukai jualan di bawah Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 kerana sebab-sebab berikut:
I acknowledge that I cannot acquire raw materials, components and packaging materials with Sales Tax Exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 due to the following reasons:

Saya membuat belian secara runcit / dalam kuantiti yang kecil.
I made retail purchases / in small quantities

Saya tidak dapat membeli secara terus dari pengilang berdaftar / secara import.
I cannot buy directly from a registered manufacturer / by import

Pembelian dibuat secara ad-hoc.
I made an Ad-hoc purchase

Lain-lain (Nyatakan):
Others (Please State):

PLEASE STATE...

Please state your reason

Saya juga mengaku bahawa bahan mentah, komponen dan bahan pembungkusan yang dibeli digunakan hanya untuk mengilang barang bercukai yang dikilangkan oleh syarikat saya.
I declare that the raw materials, components and packaging materials purchased are used solely in the manufacturing of taxable goods by my company.

Saya juga mengaku bahawa bahan mentah, komponen dan bahan pembungkusan dibeli dari bukan pengilang berdaftar yang tiada hubungan dengan syarikat saya.
I declare that the raw materials, components and packaging materials are purchased from a non-registered manufacturers that are not connected to my company.

Saya dengan ini mengesahkan bahawa butir-butir yang dinyatakan di dalam permohonan ini adalah benar dan betul.
I hereby confirm that the particulars specified in this application are true and correct.

28

29

Tarikh: 31/12/2018

Figure 14: Sales Tax Deduction Registration Form (Declaration checkbox)

28. Mandatorily tick the relevant reason checkbox(s). Reason must be given in the field provided, if the "Others" checkbox is selected. (Refer Figure 14)

29. Mandatorily tick to confirm the information given are true and correct checkbox

30. Submit button will turn up when all mandatory fields required have been filled (refer Figure 15)

4. Pilih Pengarah Syarikat
Choose Company Director

ALI ABU

Saya ALI ABU No Kp 952341567892 jawatan PENGARAH bagi syarikat ' [REDACTED]' beralamat LOT 27-31, JALAN KRI 5 TAMAN INDUSTRY KRI RAWANG 48000 RAWANG SELANGOR dengan ini membuat permohonan pendaftaran untuk pemotongan cukai jualan yang diperuntukkan di bawah Seksyen 41A Akta Cukai Jualan 2018.
I, ALI ABU IC No 952341567892 Designation DIRECTOR for [REDACTED] Address LOT 27-31, JALAN KRI 5 TAMAN INDUSTRY KRI RAWANG 48000 RAWANG SELANGOR hereby apply for registration of sales tax deduction provided under Section 41A Sales Tax Act 2018.

Saya mengaku bahawa saya tidak dapat memperolehi bahan mentah, komponen dan bahan pembungkusan dengan pengecualian cukai jualan di bawah Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 kerana sebab-sebab berikut:
I acknowledge that I cannot acquire raw materials, components and packaging materials with Sales Tax Exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 due to the following reasons:

- Saya membuat belian secara runcit / dalam kuantiti yang kecil.
I made retail purchases / in small quantities
- Saya tidak dapat membeli secara terus dari pengilang berdaftar / secara import.
I cannot buy directly from a registered manufacturer / by import
- Pembelian dibuat secara ad-hoc.
I made an Ad-hoc purchase
- Lain-lain (Nyatakan):
Others (Please State):

Saya juga mengaku bahawa bahan mentah, komponen dan bahan pembungkusan yang dibeli digunakan hanya untuk mengilang barang bercukai yang dikilangkan oleh syarikat saya.
I declare that the raw materials, components and packaging materials purchased are used solely in the manufacturing of taxable goods by my company.

Saya juga mengaku bahawa bahan mentah, komponen dan bahan pembungkusan dibeli dari bukan pengilang berdaftar yang tiada hubungan dengan syarikat saya.
I declare that the raw materials, components and packaging materials are purchased from a non-registered manufacturers that are not connected to my company.

Saya dengan ini mengesahkan bahawa butir-butir yang dinyatakan di dalam permohonan ini adalah benar dan betul.
I hereby confirm that the particulars specified in this application are true and correct.

Tarikh: 31/12/2018

30 & 31

Figure 15: Sales Tax Deduction Registration Form (Declaration checkbox)

31. Click Submit button to submit. (Refer Figure 15)

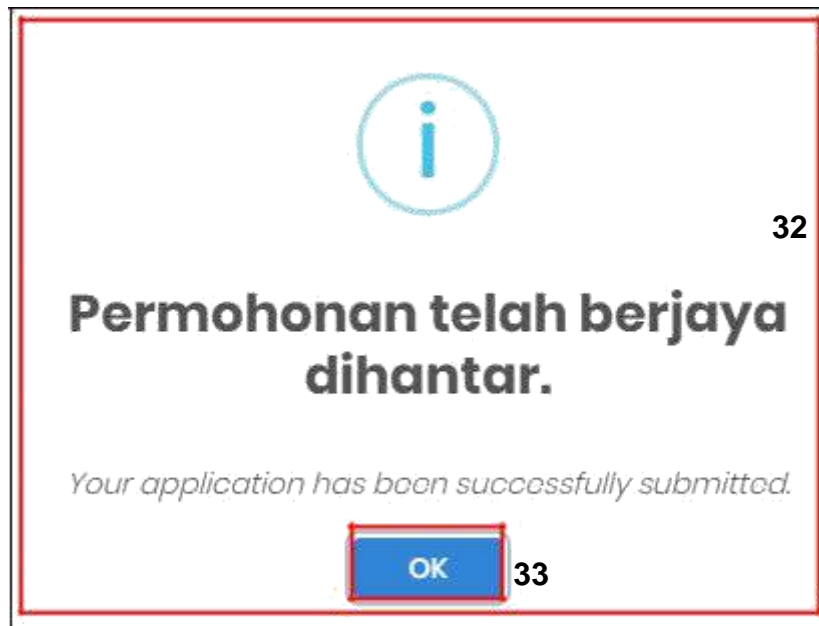


Figure 16: "Permohonan telah Berjaya dihantar/ Your application has been Successfully submitted" Pop-up Message

32. "Permohonan telah berjaya dihantar/ Your application has been successfully submitted" pop-up message is displayed when the form submission successful. (Refer Figure 16)
33. Click Ok button. (Refer Figure 16)

Sales Tax Deduction Approval Letter

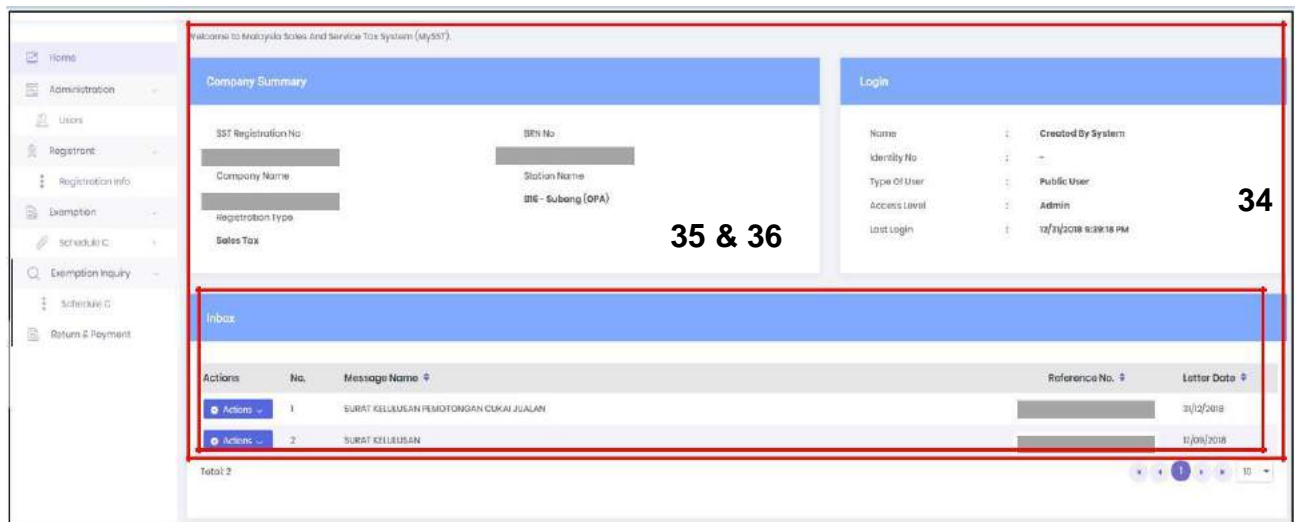


Figure 17: Home

34. Redirect to Home once Sales Tax Deduction Registration Form submission completed and success. (Refer Figure 17)
35. Navigate to Inbox. (Refer Figure 17)
36. Find “Surat Kelulusan Pemotongan Cukai Jualan/ Sales Tax Deduction Approval Letter” in the Inbox. (Refer Figure 17)

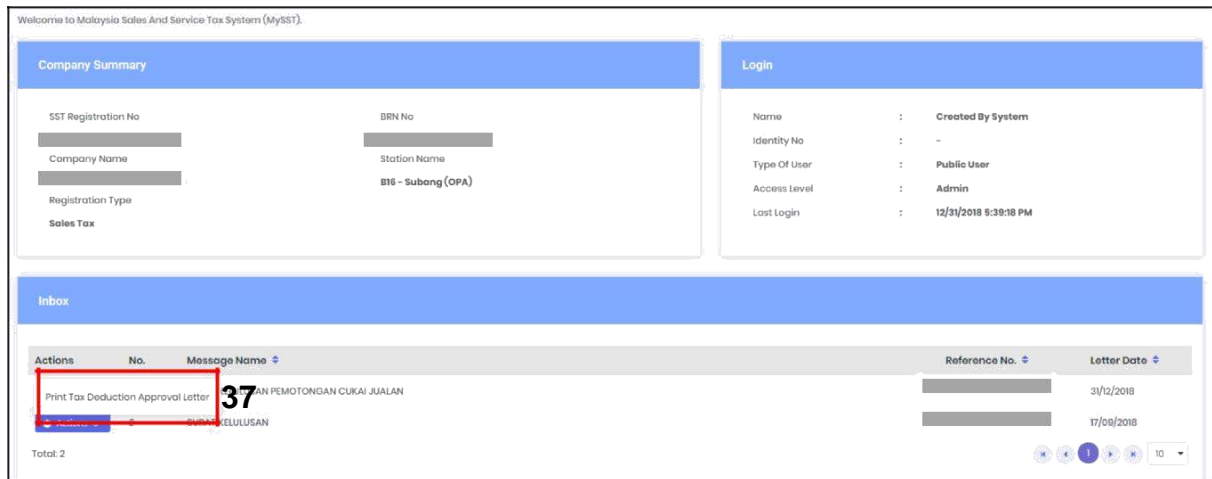


Figure 18: Home>Actions>Print Tax Deduction Approval Letter

37. Click Actions>Print Tax Deduction Approval Letter. (Refer Figure 18)
38. Tax Deduction Approval Letter can be downloaded (in pdf), viewed and printed. (Refer Figure 18)
39. No. Kelulusan Pendaftaran & Tarikh Berkuatkuasa is provided in the Sales Tax Deduction Letter. (Refer Figure 18)

Notes:

1. Once Sales Tax Deduction Registration Form submit and approved, Sales Tax Deduction menu and Registration Form sub-menu disappear.
2. Refer to Sales Tax Deduction Approval Letter in Inbox
3. If JKDM Officer cancel registration, User need to reapply again Sales Tax Deduction.

Deduction Period List (Sales Tax Deduction)

Action	Start Date	End Date	Tax Return Due Date	STD No	Total Deduction	Status	Status Date
Actions	01/09/2018	31/10/2018	30/11/2018	-	-	Not Applied	-
Actions	01/11/2018	31/12/2018	31/01/2019	-	-	Not Applied	-
Actions	01/01/2019	28/02/2019	01/04/2019	-	-	-	-
Actions	01/03/2019	30/04/2019	31/05/2019	-	-	-	-
Actions	01/05/2019	30/06/2019	31/07/2019	-	-	-	-
Actions	01/07/2019	31/08/2019	30/09/2019	-	-	-	-

Figure 19: Deduction Period List

40. Deduction Period List submenu will be unlocked and appeared on dashboard. (Refer Figure 19)

41. Click on Sales Tax Deduction to display Deduction Period List then apply deduction for the current period. (Refer Figure 19)

Apply Deduction (Deduction Period List)

Action	Start Date	End Date	Tax Return Due Date	STD No	Total Deduction	Status	Status Date
Actions	01/09/2018	31/10/2018	30/11/2018	-	-	Not Applied	-
Actions	01/11/2018	31/12/2018	31/01/2019	-	-	Not Applied	-
Actions	01/01/2019	28/02/2019	01/04/2019	-	-	-	-
Apply	01/03/2019	30/04/2019	31/05/2019	-	-	-	-
Actions	01/05/2019	30/06/2019	31/07/2019	-	-	-	-
Actions	01/07/2019	31/08/2019	30/09/2019	-	-	-	-

Total: 6

Figure 20: Deduction Period List > Actions > Apply

42. Click on Actions select Apply from the dropdown (Refer Figure 20)

43

***SYARAT-SYARAT PERMOHONAN**
*** Application Conditions**

1. Bahan mentah, komponen atau bahan pembungkusan bercukai jualan dibeli dan digunakan semata-mata dalam pengilangan barang-barang siap bercukai jualan.
That the taxable raw materials, components or packaging materials are purchased and used solely in the manufacturing of taxable goods.

2. Bahan mentah, komponen atau bahan pembungkusan bercukai jualan dibeli daripada orang yang bukan pengilang berdaftar.
That the taxable raw materials, components or packaging are purchased from a non-registered manufacturer.

3. Pembekal itu tidak mempunyai hubungan dengan pengilang berdaftar.
That the supplier is not connected to the registered manufacturer.

4. Cukai jualan bagi bahan mentah, komponen atau bahan pembungkusan yang dibeli telah dibayar.
That the sales tax of taxable raw materials, components or packaging materials purchased has been paid.

5. Invois yang dikeluarkan oleh pembekal kepada pengilang berdaftar adalah dalam Bahasa Melayu atau Bahasa Inggeris yang mengandungi butir-butir yang ditetapkan seperti dalam Peraturan 7 (Peraturan Cukai Jualan 2018).
That the invoice issued by the supplier to the registered manufacturer is in National language or English language containing the prescribed details as in Reg. 7 (Sales Tax Regulation 2018).

6. Pengilang berdaftar hendaklah membuat pemotongan dalam borang SST-02 bagi tempoh bercukai di mana barang itu dibeli.
The registered manufacturer shall make the deduction in the return SST-02 for the taxable period during which the goods were purchased.

7. Untuk pemotongan cukai jualan kali pertama, Pengilang berdaftar hanya boleh membuat pemotongan cukai jualan ke atas invois pembelian yang dikeluarkan pada/selepas tarikh kelulusan pendaftaran berkuatkuasa.
For first time sales tax deduction, a registered Manufacturer may only deduct sales tax on the purchase invoice issued on / after the date of registration application approved.

8. Pengilang berdaftar yang telah membuat pemotongan apa-apa jumlah cukai jualan ke atas pembelian bahan mentah, komponen atau bahan pembungkusan yang bercukai jualan tidak boleh melupuskan barang tersebut atau dia perlu membayar jumlah pemotongan cukai jualan yang terlibat.
Registered manufacturer who has deducted any amount of sales tax on the purchase of taxable raw materials, components or packaging materials shall not dispose the said goods or he may need to pay the amount of sales tax deductible.

44

Saya dengan ini mengakui bahawa saya faham dan akan mematuhi syarat-syarat yang ditetapkan di bawah permohonan untuk menggunakan pemotongan cukai jualan.
I hereby acknowledge that I understand and agree to comply with the terms and conditions of this application for sales tax deduction.

No
Confirm
45

Figure 21: Application Condition

43. Application Declaration screen will be displayed. (Refer Figure 21)

44. Tick on the declaration. (Refer Figure 21)

45. Click Confirm button (Refer Figure 21) and Sales Tax Deduction Application Form will be displayed.

Sales Tax Deduction Application Form

Applicant Information Items Declarations

46

1. Nama Pengikrar
Name of Declarant

2a. Jenis Pengenalan
Identity Type

2b. No. Kad Pengenalan
Identity Card No.

3. Jawatan
Designation

4. No. Pendaftaran Cukai Jualan
Sales Tax Registration No.

5. Nama Firma/Syarikat
Name of Firm/Company

6. Alamat Perniagaan Berdaftar
Address of Business

Poskod
Postcode

Bandar
City

Negeri
State

7. Tarikh Permohonan
Application Date

8. No Kelulusan Pendaftaran Pematangan Cukai Jualan
Deduction of Sales Tax Approval No.

9. Tempoh Bercukai untuk Pematangan Cukai Jualan
Taxable Period for deduction of Sales Tax

NAME OF DECLARANT

PLEASE CHOOSE

IDENTITY CARD NO

DESIGNATION

816-1808-21001747

UE POWER ELECTRICAL ENGINEERING SDN BHD

NO. 7, JALAN BP 5/1,

BANDAR BUKIT PUCHONG

PUCHONG

47100

PUCHONG

SELANGOR

15/02/2019

816-1902-41000020

01/01/2019-28/02/2019

47

Save & Continue →

Figure 22: Sales Tax Deduction Application Form > Application Information

46. Fill in all required fields in the Sales Tax Deduction Application Form. (Refer Figure 22)
47. Click Save & Continue to save applicant information and proceed to filling Items detail. (Refer Figure 22)

Sales Tax Deduction Application Form

Applicant Information **Items** Declarations

48

+ Add Invoice

Actions	Nama Pembekal / Supplier's Name	No BRN / Brn No	No Invois / Invoice No	Tarikh Invois / Invoice Date
No data				

Total: 0

View All Items

+ Add Item

Actions	No Invois / Invoice No	Kod Tarif / Tariff Code	Perihal Barang-barang yang Hendak Dibeli / Description of Goods to be Purchased	Perihal Barang-barang / Description of Goods	Kadar Cukai Jualan / Rate of Sales Tax	Harga Beli / Purchase Price	Kadar Potongan Cukai Jualan / Rate of Sales Tax deduction	Amaun Potongan Cukai Jualan / Amount of Sales tax Deduction
Jumlah Keseluruhan Potongan Cukai Jualan / Total Amount of Sales Tax Deduction								
No data								

Total: 0

Note: Anda boleh mengisi maklumat barangan bermula dari tarikh permohonan sehingga tarikh akhir tempoh bercukai.
Note: You may fill in the goods information from the date of application until the due date of the taxable period.

← Back

Save As Draft

Save & Continue →

Figure 23: Sales Tax Deduction Application Form > Items > Add Invoice

48. Under Items tab, click Add Invoice button (Refer Figure 23) to display Add Invoice form.

Add Invoice

49

1. Nama Pembekal / Supplier's Name

2. No. Pendaftaran Perniagaan / Business Registration No

3. No Invois / Invoice No

4. Tarikh Invois / Invoice Date

SUPPLIER'S NAME

BUSINESS REGISTRATION NO

INVOICE NO

Invoice Date

50

Cancel

Save

Figure 24: Add Invoice form

49. Fill in all required fields in the form. (Refer Figure 24)

50. Click Save button to save the form then the invoice will be listed in the Items list (Refer Figure 24)

Sales Tax Deduction Application Form

Applicant Information **Items** Declarations

[+ Add Invoice](#)

Actions	Nama Pembekal/ Supplier's Name	No BRN/ Bm No	No Invois/ Invoice No	Tarikh Invois/ Invoice Date
<div style="border: 1px solid red; padding: 2px;">51</div> <input type="radio"/>	SMO BOOKSTORES	SMO	SMO01	15/02/2019

Total: 1

[View All Items](#)

Actions	No Invois/ Invoice No	Kod Tariff/ Tariff Code	Perihal Barang-barang yang Hendak Dibeli/ Description of Goods to be Purchased	Perihal Barang-barang/ Description of Goods	Kadar Cukai Jualan / Rate of Sales Tax	Harga Beli/ Purchase Price	Kadar Potongan Cukai Jualan/ Rate of Sales Tax deduction	Amaun Potongan Cukai Jualan/ Amount of Sales tax Deduction
No data								

Jumlah Keseluruhan Potongan Cukai Jualan / Total Amount of Sales Tax Deduction RM0.00

Total: 0

Nota, Anda boleh mengisi maklumat barangan bermula dari tarikh permohonan sehingga tarikh akhir tempoh bercukai.
Note: You may fill in the goods information from the date of application until the due date of the taxable period.

[← Back](#)

[Save As Draft](#)
[Save & Continue →](#)

52 [+ Add Item](#) ?

Figure 25: Sales Tax Deduction Application Form > Items > Add Items

51. Tick on the Invoice radio button in the list to enable Add Item button. (Refer Figure 25)
52. Click Add Item button to open Add Credit Item form to add item(s) in the selected invoice. (Refer Figure 25)

Add Credit Item

1. No Invois
Invoice No

2. Nama Pembekal
Supplier's Name

3. No BRN
BRN No

4. Pengelasan di bawah Perintah Duti Kastam *
Classification under Customs Duties Order

5. Perihal Barang-barang yang Hendak Dibeli *
Description of Goods to be Purchased

6. Deskripsi *
Description

7. Kadar Cukai Jualan
Rate of Sales Tax

8. Harga Beli *
Purchase Price(RM)

9a. Kadar Potongan Cukai Jualan
Rate of Sales Tax Deduction

9b. Amaun(RM)
Amount(RM)

53 CLASSIFICATION UNDER CUSTOMS DUTIES ORDER

DESCRIPTION OF GOODS TO BE PURCHASED

DESCRIPTION

RATE OF SALES TAX

PURCHASE PRICE(RM)

RATE OF SALES TAX DEDUCTION

AMOUNT(RM)

54 Cancel Save

Figure 26: Add Item form

53. Fill in all required fields in the form. (Refer Figure 26)

54. Click Save button to save the form. (Refer Figure 26)

Applicant Information Items Declarations

55 56

+ Add Invoice

Actions	Nama Pembekal/ Supplier's Name	No BRN/ Brn No	No Invois/ Invoice No	Tarikh Invois/ Invoice Date
Edit	SMO BOOKSTORES	SMO	SMO01	15/02/2019
Delete Invoice	MPH BOOKSTORES	MPH	MPH01	15/02/2019
Actions	KINOKUNIYA	KINO	KINO01	15/02/2019

Totat: 3

Figure 27: Invoice > Actions

55. Click Actions then select Edit to edit Invoice details. (Refer Figure 27)

56. Click Actions then select Delete Invoice to delete Invoice. (Refer Figure 27)

Actions	No Invois/ Invoice No	Kod Tarif/ Tariff Code	Perihal Barang-barang yang Hendak Dibeli/ Description of Goods to be Purchased	Perihal Barang-barang/ Description of Goods	Kadar Cukai Jualan/ Rate of Sales Tax	Harga Beli/ Purchase Price	Kadar Potongan Cukai Jualan/ Rate of Sales Tax Deduction	Amaun Potongan Cukai Jualan/ Amount of Sales Tax Deduction
57 58 Actions Edit Delete	SMO01	500100000	- TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE	BOOK	10%	8,989.89	4%	358.00
	IPHO01	0308120000	-- OTHER	OTHER	10%	787.90	4%	31.52
Actions	KINO01	8507802000	-- OF A KIND USED FOR LAPTOPS INCLUDING NOTEBOOKS AND SUBNOTEBOOKS	BOOK COVER	10%	7,879.80	4%	315.19

Jumlah Keseluruhan Potongan Cukai Jualan / Total Amount of Sales Tax Deduction: RM708.31

Total: 3

Figure 28: Item > Actions

57. Click Actions then select Edit to edit item details. (Refer Figure 28)

58. Click Actions then select Delete to delete items. (Refer Figure 28)

Sales Tax Deduction Application Form

Applicant Information **Items** Declarations

[+ Add Invoice](#)

Actions	Nama Pembekal/ Supplier's Name	No BRN/ Brn No	No Invois/ Invoice No	Tarikh Invois/ Invoice Date
<input type="radio"/> Actions	SMO BOOKSTORES	SMO	SMO01	15/02/2019
<input type="radio"/> Actions	MPH BOOKSTORES	MPH	MPH01	15/02/2019
<input type="radio"/> Actions	KINOKUNIYA	KINO	KINO01	15/02/2019

Total: 3 10

59 [View All Items](#) [+ Add Item](#) (?)

Actions	No Invois/ Invoice No	Kod Tariff/ Tariff Code	Perihal Barang-barang yang Hendak Dibeli/ Description of Goods to be Purchased	Perihal Barang- barang/ Description of Goods	Kadar Cukai Jualan / Rate of Sales Tax	Harga Beli/ Purchase Price	Kadar Potongan Cukai Jualan/ Rate of Sales Tax deduction	Amoun Potongan Cukai Jualan/ Amount of Sales tax Deduction
Actions	SMO01	5901800000	- TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE	BOOK	10%	8,989.89	4%	359.80
Actions	MPH01	0308129000	--- OTHER	OTHER	10%	787.80	4%	31.52
Actions	KINO01	8507802000	-- OF A KIND USED FOR LAPTOPS INCLUDING NOTEBOOKS AND SUBNOTEBOOKS	BOOK COVER	10%	7,879.80	4%	315.19

Jumlah Keseluruhan Potongan Cukai Jualan / Total Amount of Sales Tax Deduction RM706.31

Total: 3 10

Nota. Anda boleh mengisi maklumat barangan bermula dari tarikh permohonan sehingga tarikh akhir tempoh bercukai.
Note: You may fill in the goods information from the date of application until the due date of the taxable period.

60 [Save As Draft](#) **61** [Save & Continue](#)

[← Back](#)

Figure 29: Sales Tax Deduction Application Form > Items

59. Click View All Items button to list all items. (Refer Figure 29)
60. Save as Draft button to save the incomplete form as it is, and that form can be retrieved back later for completion. (Refer Figure 29)
61. Click Save & Continue button to save and proceed to the Declarations tab. (Refer Figure 29)

Figure 30: Sales Tax Deduction Application Form > Declarations

62. Tick Declaration check box confirming that all information given are correct
63. Click submit button to submit the form, then the confirmation pop up alert box will appear (Refer Figure 3



Figure 31: Confirmation Message

64. In the confirmation pop up alert box, click Yes, submit it! Button to submit or cancel button to cancel process. (Refer Figure 31)

Deduction Period List		Manage Deduction Period Application					
Action	Start Date	End Date	Tax Return Due Date	STD No	Total Deduction	Status	Status Date
Actions	01/09/2018	31/10/2018	30/11/2018	-	-	Not Applied	-
Actions	01/11/2018	31/12/2018	31/01/2019	-	-	Not Applied	-
Actions	01/01/2019	28/02/2019	01/04/2019	B18-1902-42000014	RM708.31	Approved	15/02/2019
Actions	01/03/2019	30/04/2019	31/05/2019	-	-	-	-
Actions	01/05/2019	30/06/2019	31/07/2019	-	-	-	-
Actions	01/07/2019	31/08/2019	30/09/2019	-	-	-	-

Total: 6

Figure 32: Status Approved

65. As a result, Status will change to Approve in Deduction Period List. (Refer Figure32

Print Certificate (Deduction Period List)

Action	Start Date	End Date	Tax Return Due Date	STD No	Total Deduction	Status	Status Date
Actions	01/09/2018	31/10/2018	30/11/2018	-	-	Not Applied	-
Actions	01/11/2018	31/12/2018	31/01/2019	-	-	Not Applied	-
Actions 66	01/01/2019	28/02/2019	01/04/2019	B18-1962-42000014	RM706.31	Approved	15/02/2019
View	01/03/2019	30/04/2019	31/05/2019	-	-	-	-
Actions	01/05/2019	30/06/2019	31/07/2019	-	-	-	-
Actions	01/07/2019	31/08/2019	30/09/2019	-	-	-	-

Figure 33: Actions > View

66. Click Actions then select View to view the details. (Refer Figure 32)

No Invois / Invoice No	Kod Tariff / Tariff Code	Perihal Barang-barang yang Hendak Dibeli / Description of Goods to be Purchased	Perihal Barang-barang / Description of Goods	Kadar Cukai Jualan / Rate of Sales Tax	Harga Belij / Purchase Price	Kadar Potongan Cukai Jualan / Rate of Sales Tax deduction	Amaun Potongan Cukai Jualan / Amount of Sales tax Deduction
SMO01	590100000	- TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE	BOOK	10%	8,989.89	4%	359.00
MPH01	0306129000	--- OTHER	OTHER	10%	787.90	4%	31.52
KINO01	8507802000	-- OF A KIND USED FOR LAPTOPS INCLUDING NOTEBOOKS AND SUBNOTEBOOKS	BOOK COVER	10%	7,879.80	4%	315.19


Jumlah Keseluruhan Potongan Cukai Jualan / Total Amount of Sales Tax Deduction: RM706.31

Nota: Anda boleh mengisi maklumat barangan bermula dari tarikh permohonan sehingga tarikh akhir tempoh bercukai.
Note: You may fill in the goods information from the date of application until the due date of the taxable period.

Figure 33: Actions > View>Items > Print

67. Click Items tab then click the Print Applicant Information button to print the applicant information or the Print Item button to print the items. (Refer Figure 33)

Sales Tax Deduction No. : B16-1902-41000020
SST No. : B16-1808-21001747



Sales Tax Deduction (STD) Under Section 41A Sales Tax Act 2018

I [REDACTED]

(Name of Declarant)

for [REDACTED]

(Name of Firm/Company)

address **NO. 7, JALAN BP 5/1, BANDAR BUKIT PUCHONG**

PUCHONG 47100 PUCHONG SELANGOR

(Address of Business)

15/02/2019

(STD Submitted Date)

15/02/2019 - 28/02/2019

(Taxable Period of Sales Tax Deduction)

Cetakan komputer ini tidak memerlukan tandatangan

Figure 34: Application Information (Certificate)

68. The Applicant Information will be downloaded in .pdf format then can be viewed and printed. (Refer Figure 34)

I hereby certify that purchased items from date 30/01/2019 as below:

NO	INVOICE DATE	INVOICE NO.	SUPPLIER'S NAME	BRN	TARIFF CODE	DESCRIPTION OF GOODS TO BE PURCHASED	DESCRIPTION OF GOODS	RATE OF SALES TAX	PURCHASE PRICE (RM)	RATE OF SALES TAX DEDUCTION	AMOUNT OF SALES TAX DEDUCTION (RM)
1	30/01/2019	ABC123	ALI	BRN123	0306362300	--- GIANT RIVER PRAWNS (MACROBRACHIUM ROSENBERGII)	UDANG	5.00	1356922.00	2.00	27138.44
2	30/01/2019	ABC1234	ALI	BRN123	0306121000	--- SMOKED	AYAM	10.00	4564213.84	4.00	182568.55
Total Deduction Amount (RM) : 209706.99											

Cetakan komputer ini tidak memerlukan tandatangan

Figure 35: Items

69. The Items will be downloaded in .pdf format then can be viewed and printed. (Refer Figure 35)

Return & Payment

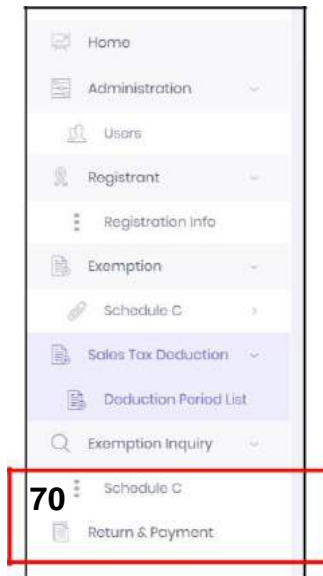


Figure 36: Return & Payment menu

70. Navigate to Return & Payment menu (Refer Figure 36)



Figure 37: Return & Payment Login Page

71. In the Return & Payment Login Page, Username and SST No will be auto-populated. (Refer Figure 37)

72. Enter password in the provided field and click Login button. (Refer Figure 37)



Figure 38: Dashboard CJP

73. Click Sales Tax in the left navigation menu then select Sales Tax Information. (Refer Figure 38)



Figure 39: Sales Tax > Sales Tax Information

74. Pick the Taxable Period which the deduction going to be applied. (Refer Figure 39)

75. Click on View Detail. (Refer Figure 39)

Sales Tax
Sales Tax Return

SST Name: [Redacted] SST Reg. No.: [Redacted] (This field will be automatic generated)
 SST SMK No.: [Redacted] Station Name: [Redacted]
 Taxable Period: From 01/12/2018 to 31/01/2019 Due Date: 28/02/2019
 Declared By Name: [Redacted]
 Declared By IC/Passport No.: [Redacted]
 Export / Special Area / Designated Area (18a): [Redacted] Date Registered(System): [Redacted]
 Schedule A (Class Of Person) (18b1): [Redacted] Date Declare (Received/ Submit): [Redacted]
 Schedule B (Manufacturer of specific non taxable goods) (18c2): [Redacted] Form Status: Draft
 Receipt No.: [Redacted]
 Receipt Date: [Redacted]
 Receipt Amount: 0.00
 Balance: 0.00
 BOD Ref No./ Status: REGISTER
 BOD Date: [Redacted]
 BOD Total Received/ Total: 0.00
 BOD Tax Received/ Total: 0.00/0.00
 BOD Penalty Received/ Total: 0.00/0.00
 Supplement SST-02 No.: [Redacted]
 Total Debit: 0

Total Taxable Sales: 0.00
 Total Value of Tax Payable: 0.00
 Tax Deduction From Credit Note (13a) * Proportion C-Clear Method/Nota Kredit: [Redacted] (No: Leave it blank if you DO NOT have Credit Note)
 Sales Tax Deduction (13b): 209.706.99
 Previous STD Balance: 0.00
 Adjustment under STD(13A): 0.00
 Total Tax Payable Before Penalty: 0.00
 Penalty: 0.00
 Penalty Rate: 0.00%
 Penalty Amount: 0.00
 Total Tax Payable Inclusive Penalty: 0.00
 SST-02 Registered By IC: 44841
 Registered Name: [Redacted]

Schedule C (Raw Materials / Packaging/Components)
 Item 1 and 2 (18b3): [Redacted]
 Item 3 and 4 (18b3): [Redacted]
 Item 5 (18b3): [Redacted]

Part E (Purchase Under The Schedule C Sales Tax)
 Item 1 and 2 (19): [Redacted]
 Item 3 and 4 (20): [Redacted]
 Item 5 (21): [Redacted]

Add Goods **77**

Back Clear

Figure 40: Sales Tax Information > View Details

76. Fill in all required information. (Refer Figure 40)

77. Click Adds Goods button. (Refer Figure 40)

Search For Tariff Code

Tariff Code: **78** Product Description: [Redacted] Search

Fill in the above information and click Search.

1 - 1 in 1 are displayed

No	Tariff Code	Description	Tax Type	Tax Rate
1	9406.90.4000	CREATED BY SYSTEM	A (Ad-valorem)	5.00%

Page 1 Of 1

Close Clear

Figure 41: Adds Goods > Search Tariff Code

78. Click on selected Tariff Code. (Refer Figure 41)

Sales Tax
Sales Tax Return (Draft)

Detail Sales Tax Return

Tariff Code :

Goods Description :

i. Value of Taxable Good Sold (8) :

ii. Value of Goods For Own Use / Disposed (9) :

iii. Value of Work Performed (8) :

iv. Total Value of Taxable Amount (i+ii+iii) :

v. Tax Rate % : 5.00

vi. Quantity (for petroleum/specific rate only) :

vii. Tax Rate Specific : 0.0000000 per LTR

viii. Total Specific (vi * vii) : 0.00

ix. Total Tax Payable ([iv*v] + viii) :

Detail Sales Tax Return Listing

Figure 42: Adds Goods > Search Tariff Code > Draft

79. Fill in Sales Tax Return detail. (Refer Figure 42)

80. Click Add button to add and save the detail. (Refer Figure 42)

Sales Tax
Sales Tax Return (Draft)
 Process completed successfullyGM10N RECORD CREATED.

Detail Sales Tax Return

Tariff Code : 9406904000

Goods Description : items 1

i. Value of Taxable Good Sold (8) : 9,800.90

ii. Value of Goods For Own Use / Disposed (9) : 1,152.90

iii. Value of Work Performed (8) : 850.00

iv. Total Value of Taxable Amount (i+ii+iii) : 11,803.80

v. Tax Rate % : 5.00

vi. Quantity (for petroleum/specific rate only) :

vii. Tax Rate Specific : 0.0000000 per

viii. Total Specific (vi * vii) : 0.00

ix. Total Tax Payable ([(iv*) + viii)] : 590.19

Back **82** Clear **83** Update **84** Next **85**

Detail Sales Tax Return Listing

1 - 1 in 1 are displayed

No	Tariff Code	Quantity/ Good Description	Value of Taxable Goods Sold (8)	Value of Goods Own Use / Disposed (9)	Value of Work Performed (8)	Total Amount	Tax Rate %	Tax Rate Specific / Total	Total Tax Payable
1	9406904000	ITEMS 1	9,800.90	1,152.90	850.00	11,803.80	5.00%		590.19

Total Taxable Sales : 11,803.80
 Total Tax Amount : 590.19

Page 1 of 1

Figure 43: Details Sales Tax Return Listing

- 81. Items successful added. (Refer Figure 43)
- 82. Click Back button to go back to previous page. (Refer Figure 43)
- 83. Click Clear button to reset the text field. (Refer Figure 43)
- 84. Click Update button to update details item. (Refer Figure 43)
- 85. Click Next button to add a new item/goods. (Refer Figure 43)

The screenshot shows a detailed Sales Tax Return form. At the top, there are fields for 'Sales Tax' and 'Sales Tax Return'. Below this, there are several sections for inputting information, including 'SST Home', 'SST Reg. No.', 'Station Name', and 'Due Date'. There are also sections for 'Schedule C (Edu. Materials / Reciprocal Components)' and 'Part E (Purchase Under The Schedule C Sales Tax)'. At the bottom of the form, there is a table with columns for 'Item', 'Quantity', 'Description', 'Unit Price', 'Total Price', 'Sales Tax', and 'Total Tax Payable'. A red box highlights the number '86' in the 'Item' column of the first row of the table.

Figure 44: Sales Tax Return details

86. Click Save Button. (Refer Figure 44)

A confirmation message dialog box is shown. The text inside the box reads "Are you sure you want to save?". Below the text are two buttons: "OK" and "Cancel". The "OK" button is highlighted in blue.

Figure 45: Confirmation Message

87. Click OK to confirm saving the details.

Direct Tax
Direct Tax Return
 CASH IN RECORD UPDATED

SST Name: [Redacted]
 SST Reg. No.: [Redacted]
 Station Name: 814 Subang (DPA)
 Station No.: [Redacted]
 Station Name: [Redacted]
 Due Date: 28/02/2019

Taxable Period: From 01/12/2018 to 31/01/2019
 Declared By Name: [Redacted]
 Declared By IC/Passport No.: 91022101212

Export / Special Area / Designated Area (18a): 0.00
 Schedule A (Class Of Person) (18b): 0.00
 Schedule B (Manufacturer of specific non taxable goods) (18c): 0.00

Date Registered (System): 16/02/2019 16:07:30
 Date Declare (Received/ Submit): 16/02/2019
 Form Status: Draft
 Receipt No.:
 Receipt Date:
 Receipt Amount: 0.00
 Balance: 0.00
 BOD Ref No./ Status:
 BOD Date:
 BOD Total Received/ Total: 0.00/0.00
 BOD Tax Received/ Total: 0.00/0.00
 BOD Penalty Received/ Total: 0.00/0.00
 Supplement SST up No.:
 Total Detail: 2

Total Taxable Sales: 12,934.40
 Total Value of Tax Payable: 448.83
 Tax Deduction From Credit Note (13a) * Postponed Credit Note/ Priority Award: 109.00 (Do Leave Blank If you DO NOT have Credit Note)
 Sales Tax Deduction (13b): 229,704.99
 Previous STD Balance: 0.00
 Adjustment under STD (13A): 527.83
 Total Tax Payable Before Penalty: 0.00
 Penalty Rate: 0.00%
 Penalty Amount: 0.00
 Total Tax Payable Inclusive Penalty: 0.00
 SST-02 Registered By IC: [Redacted]
 Registered Name: [Redacted]

Schedule C (Raw Materials / Packaging/ Components)
 Item 1 and 2 (18d3): 0.00
 Item 3 and 4 (18d3): 10.00
 Item 5 (18d3): 0.00

Part E (Purchase Under The Schedule C (Sales Tax))
 Item 1 and 2 (19): 0.00
 Item 3 and 4 (20): 0.00
 Item 5 (21): 0.00

Direct Sales Tax Return

2 in 2 are displayed	No.	Tax Code	Quantity/ Gross Description	Goods Sold Amt	Over Amt	Work Performed	Total Amt	Tax Rate %	Tax Rate Specific / Total	Total Tax Payable
1	1	1400-90-4000	ITEM 1	9,800.00	1,100.00		11,000.00	0.00%		90.19
2	2	1400-90-4000	ITEM 2	980.00	81.00	40.00	1,101.00	0.00%		86.44

Page 1 of 1

Back Print SST-02 Clear Save Submit **88**

Note: Reset Button is used to reset status from Submitted to Draft. If you reset after due date, you will get penalty on your tax return. Not allow to reset if status is Paid or have pending payment request.

Supplementary Tax submission is additional submission for same the taxable period that you have miss out. You can only submit up to 5 times supplementary tax submission of same taxable period. If you accidentally create the supplement, please request Customs to cancel this supplement.

Figure 46: Submit

88. Click Submit button. (Refer Figure 46)

Direct Tax
Direct Tax Return
 CASH IN RECORD UPDATED

SST Name: [Redacted]
 SST Reg. No.: [Redacted]
 Station Name: 814 Subang (DPA)
 Station No.: [Redacted]
 Station Name: [Redacted]
 Due Date: 28/02/2019

Taxable Period: From 01/12/2018 to 31/01/2019
 Declared By Name: [Redacted]
 Declared By IC/Passport No.: 91022101212

Export / Special Area / Designated Area (18a): 0.00
 Schedule A (Class Of Person) (18b): 0.00
 Schedule B (Manufacturer of specific non taxable goods) (18c): 0.00

Date Registered (System): 16/02/2019 16:07:30
 Date Declare (Received/ Submit): 16/02/2019
 Form Status: Submitted
 Receipt No.:
 Receipt Date:
 Receipt Amount: 0.00
 Balance: 0.00
 BOD Ref No./ Status:
 BOD Date:
 BOD Total Received/ Total: 0.00/0.00
 BOD Tax Received/ Total: 0.00/0.00
 BOD Penalty Received/ Total: 0.00/0.00
 Supplement SST up No.:
 Total Detail: 2

Total Taxable Sales: 12,934.40
 Total Value of Tax Payable: 448.83
 Tax Deduction From Credit Note (13a) * Postponed Credit Note/ Priority Award: 109.00 (Do Leave Blank If you DO NOT have Credit Note)
 Sales Tax Deduction (13b): 229,704.99
 Previous STD Balance: 0.00
 Adjustment under STD (13A): 527.83
 Total Tax Payable Before Penalty: 0.00
 Penalty Rate: 0.00%
 Penalty Amount: 0.00
 Total Tax Payable Inclusive Penalty: 0.00
 SST-02 Registered By IC: [Redacted]
 Registered Name: [Redacted]

Schedule C (Raw Materials / Packaging/ Components)
 Item 1 and 2 (18d3): 0.00
 Item 3 and 4 (18d3): 10.00
 Item 5 (18d3): 0.00

Part E (Purchase Under The Schedule C (Sales Tax))
 Item 1 and 2 (19): 0.00
 Item 3 and 4 (20): 0.00
 Item 5 (21): 0.00

Direct Sales Tax Return

2 in 2 are displayed	No.	Tax Code	Quantity/ Gross Description	Goods Sold Amt	Over Amt	Work Performed	Total Amt	Tax Rate %	Tax Rate Specific / Total	Total Tax Payable
1	1	1400-90-4000	ITEM 1	9,800.00	1,100.00		11,000.00	0.00%		90.19
2	2	1400-90-4000	ITEM 2	980.00	81.00	40.00	1,101.00	0.00%		86.44

Page 1 of 1

Back Print SST-02 Clear Save Submit **89**

Note: Reset Button is used to reset status from Submitted to Draft. If you reset after due date, you will get penalty on your tax return. Not allow to reset if status is Paid or have pending payment request.


Supplementary Tax submission is additional submission for same the taxable period that you have miss out. You can only submit up to 5 times supplementary tax submission of same taxable period. If you accidentally create the supplement, please request Customs to cancel this supplement.

Figure 47: Print

89. Click Print button. (Refer Figure 47)

SST-02

No. SST-02 : []
[] Pindaan / Amendment



JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALYSIAN CUSTOMS DEPARTMENT

BEKUM BAYAR

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) Sila rujuk Panduan Mengisi Penyata SST-02 (Please refer to SST-02 Returns Guidelines)
- 3) Ruangan yang bertanda (*) adalah wajib diisi (Column with (*) is a mandatory field)
- 4) Sekiranya tiada nilai utk diklar, sila isi angka '0' (If nothing to declare, please fill in '0')
- 5) Sila hubungi Pusat Panggilan Kastam 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

1) No. Pendaftaran SST* (SST Registration No. *)	[]
2) Nama Pengilang Berdaftar / Orang berdaftar * (Name of Registered Manufacturer / Registered Person)	[]
3) Tempoh Bercukai* (Taxable Period*)	dari (from) 01/12/2018
	hingga (until) 31/01/2019
4) Tarikh Akhir Serahan Penyata dan Bayaran* (Return and Payment Due Date*)	28/02/2019

BAHAGIAN B1: MAKLUMAT JUALAN / PERKHIDMATAN
PART B1: SALES / SERVICE DETAILS

(6) Maklumat Rangkaian Keters	(7)	(8)	(9) Nilai Berapa barang Yang
----------------------------------	-----	-----	---------------------------------

Figure 48: Service Tax Return (Print View)

90. The Service Tax Return form can be view and printed. (Refer Figure 48)

Sales Tax
Sales Tax Licence Information

SST SMK No. : B16-CJ-00000552/2018 SST Station : B16 Subang (OPA)
Company Name : EURASIA MARKETING & SUPPLY SDN BHD SST Registration No. : B16-1808-21003386
BRN : B516553M
Date Registered : 10/08/2018 Date Applied : 10/08/2018
Date Approved : 01/09/2018 Approved By :
Effective Date : 01/09/2018
Premise Address : NO: 8, JALAN APOLLO U5/189 BANDAR PINGGIRAN SUBANG 2 SHAH ALAM Company Address : NO: 8, JALAN APOLLO U5/189 BANDAR PINGGIRAN SUBANG 2 SHAH ALAM
Tel No. : 60378591833 Tel No. : 60378591833
Exemption Schedule C (Yes/No) :
Status : Active Manufacturing Date :
Cancel Date : Financial Year End : 30/11
Total STD Balance (RM) : 209169.16

Available Tax Schedule Year : 2018 Backward Forward

1 - 3 in 3 are displayed

Select	No	TAXABLE PERIOD	DUE DATE	RECEIVED DATE	RECEIPT AMT	RECEIPT NO	SST-02 No	STATUS	STD NO	STD STATUS
<input type="radio"/>	1	01/09/2018 to 30/09/2018	31/10/2018							
<input type="radio"/>	2	01/10/2018 to 30/11/2018	31/12/2018							
<input checked="" type="radio"/>	3	01/12/2018 to 31/01/2019	28/02/2019	31/03/2019				91 Submitted		SST02 submitted

Page 1 of 1

[View Detail](#)

Note: To submit a new taxable period, please select the correct taxable period radio button above and then click the [Next] button. The radio button will be enable on the next day after the end of that taxable period. To view/edit/submit/pay the taxable period, please click on the SST-02 No. link.

Figure 49: Sales Tax Return Status

91. The Status then will be displayed as Submitted. (Refer Figure 49)

Sales Tax
Sales Tax Licence Information

SST SMK No. : J111-CJ-00000087/2018 SS
Company Name : TAY KIM PIOW SS
BRN : A680329015411
Date Registered : 10/08/2018 Dc
Sales Tax Information : 08/2018 Ap
: 09/2018
: 89.92.94, JALAN SRI SULONG 6, Co
JAN PERINDUSTRIAN SRI
LONG BATU PAHAT Tel
: 57712300

Sales Tax Deduction (STD) Exemption

- STD Exemption (Approved)
- SST02 Exemption (Registered)
- SST02 Exemption (Submitted)

Figure 50: SST02 Exemption (Submitted)

92. Click Sales Tax, then select Sales Tax Deduction (SST02 Exemption), and then select SST02 Exemption (Submitted) to view details SST02. (Refer Figure 50)

Sales Tax									
Sales Tax Deduction Application STD Status (SST02 Submitted)									
License Available : B16-CJ-00000552/2018									
1 - 1 in 1 are displayed									
Select	93	Lic No.	STD Reg No.	Application Date	Taxable Period	Approval Date/ Time/ By	Status	Credit Balance	
<input checked="" type="radio"/>	1	B16-CJ-00000552/2018	B16-000014/0142	30/01/2019	01/12/2018 to 31/01/2019	30/01/2019	SST02 Submitted	209,169.16	
								Page	1 Of 1
View STD 94									

Figure 51: Sales Tax Deduction Application STD Status (SST02 Submitted)

93. Tick the radio button under column Select to select and view details SST02. (Refer Figure 51)

94. Click the View STD button. (Refer Figure 51)

Sales Tax									
Sales Tax Deduction Application STD (View Only)									
SST Holder Name		: EURIASIA MARKETING & SUPPLY SDN BHD (B516553M)			STD Reg. Number		: B16-000014/0142		
SST SMK No. (CJ)		: B16-CJ-00000552/2018			CJ Station		: B16 Subang (OPA)		
Taxable Schedule		: From 01/12/2018 To 31/01/2019			Application Date		: 30/01/2019		
Total Deduction Amount		: 209,706.99			Date Approved		: 30/01/2019 10:47:48		
Total Detail		: 2			Status		: SST02 Submitted		
STD Registered By IC					Credit Balance		: 209,169.16		
Registered Name									
Detail Sales Tax Deduction Application STD									
1 - 2 in 2 are displayed									
Select	No	Tariff Code	Good Description	Price	Deduct Percentage	Supplier Name	Tax Rate %	Purchase Date	Amount Deducted
<input checked="" type="radio"/>	1	0306.36.2300	udang	1,386,922.00	2.00%	ai	5.00%	30/01/2019	27,138.44
<input checked="" type="radio"/>	2	0306.12.1000	ayam	4,544,213.84	4.00%	ai	10.00%	30/01/2019	182,568.55
Back									

Figure 52: Screen SST02 Submitted

95. Screen SST02 Submitted then will be displayed. (Refer Figure 52)

Return & Payment (Reset To Draft)

Sales Tax

Sales Tax Licence Information

SST SMK No. [REDACTED] SST Station [REDACTED]
 Company Name: BHD SDN BHD SST Registration No. [REDACTED]
 BRN: [REDACTED]
 Date Registered: 10/08/2018 Date Applied: 10/08/2018
 Date Approved: 01/09/2018 Approved By: [REDACTED]
 Effective Date: 01/09/2018
 Premise Address: NO: 8, JALAN APOLLO US/189 BANDAR PINGGIRAN SUBANG 2 SHAH ALAM
 Company Address: NO: 8, JALAN APOLLO US/189 BANDAR PINGGIRAN SUBANG 2 SHAH ALAM
 Tel No.: 60378591833 Tel No.: 60378591833
 Exemption Schedule C (Yes/No): Manufacturing Date: [REDACTED]
 Status: Active Financial Year End: 30/11
 Cancel Date: Total STD Balance (RM): 209169.16 **96**

Available Tax Schedule Year: 2018 Backward Forward

1 - 3 in 3 are displayed

Select	No	TAXABLE PERIOD	DUE DATE	RECEIVED DATE	RECEIPT AMT	RECEIPT NO	SST-02 No	STATUS	STD NO	STD STATUS
<input type="radio"/>	1	01/09/2018 to 30/09/2018	31/10/2018							
<input type="radio"/>	2	01/10/2018 to 30/11/2018	31/12/2018							
<input checked="" type="radio"/>	3	01/12/2018 to 31/01/2019	28/02/2019	15/02/2019			97	Submitted		SST02 Submitted

Page 1 Of 1

[View Detail](#)

Note: To submit a new taxable period, please select the correct taxable period radio button above and then click the [Next] button. The radio button will be enable on the next day after the end of that taxable period. To view/edit/submit/pay the Taxable period, please click on the SST-02 No. link.

Figure 53: Sales Tax License Information

96. The Total STD Balance (RM) amount will be displayed. (Refer Figure 53)

97. Click SST-02 No or STD No to view detail and reset to draft. (Refer Figure 53)

Sales Tax
Sales Tax Return (Submitted)

SST Name : [Redacted] SST-02 No. : [Redacted]
 SST SMK No. : [Redacted] SST Reg. No. : [Redacted]
 Taxable Period : From 01/12/2018 To 31/01/2019 Station Name : B14 Subang (OPA)
 Declared By Name : /yat [Redacted] Due Date : 28/02/2019
 Declared By IC/Passport No. : [Redacted]
 Export / Special Area / Designated Area (18a) : 0.00 Date Registered(System) : 15/02/2019 16:07:30
 Schedule A (Class Of Person) (18b1) : 0.00 Date Declare (Received/ Submit) : 15/02/2019
 Schedule B (Manufacturer of specific non taxable goods) (18b2) : 0.00 Form Status : Submitted
 Total Taxable Sales : 12,936.50 Receipt No. :
 Total Value of Tax Payable : 646.83 Receipt Date :
 Tax Deduction From Credit Note (13a) * Potongan (Cukai Melalui Nota Kredit. NOT have Credit Note) : 109.00 (NB: Leave it blank if you DO) Receipt Amount : 0.00
 Sales Tax Deduction (13b) : 209,706.99 BOD Ref No./ Status :
 Previous STD Balance : 0.00 BOD Date :
 Adjustment under STD(13A) : 537.83 BOD Total Received/ Total : 0.00/0.00
 Total Tax Payable Before Penalty : 0.00 BOD Tax Received/ Total : 0.00/0.00
 Penalty Rate : 0.00% BOD Penalty Received/ Total : 0.00/0.00
 Penalty Amount : 0.00 Supplement SST-02 No. :
 Total Tax Payable Inclusive Penalty : 0.00 Total Detail : 2
 SST-02 Registered By IC :
 Registered Name :

Schedule C (Raw Materials / Packaging/ Components)
 Item 1 and 2 (18b3i) : 0.00
 Item 3 and 4 (18b3ii) : 10.00
 Item 5 (18b3iii) : 0.00

Part E (Purchase Under The Schedule C, Sales Tax)
 Item 1 and 2 (19) : 0.00
 Item 3 and 4 (20) : 0.00
 Item 5 (21) : 0.00

Detail Sales Tax Return

No payment is required.
1 - 2 in 2 are displayed

Select	No	Tariff Code	Quantity/ Good Description	Good Sold Amt	Own Use Amt	Work Performed	Total Amt	Tax Rate %	Tax Rate Specific / Total	Total Tax Payable
<input checked="" type="checkbox"/>	1	9406.90.4000	ITEMS I	9,600.90	1,152.90	850.00	11,603.80	5.00%		590.19
<input type="checkbox"/>	2	9406.90.4000	ITEMS II	980.90	91.80	60.00	1,132.70	5.00%		56.64

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Back Print SST-02 Pay Now **Reset to Draft 98**

Note: Reset Button is used to reset status from Submitted to Draft. If you reset after due date, you will get penalty on your Tax Return. Not allow to reset if status is Paid or have pending payment request.

Supplementary Tax submission is additional submission for same the taxable period that you have miss out. You can only submit up to 9 times supplementary tax submission of same taxable period. If you accidentally create the supplement, please request Customs to cancel this supplement.

Figure 54: View Sales Tax Return (Submitted)

98. Click Reset to Draft button. (Refer Figure 54)

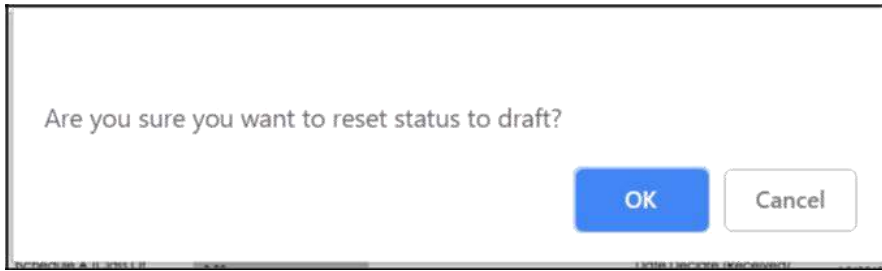


Figure 55: Confirmation reset to draft

99. “Are you sure you want to reset status to draft?” pop up alert message will be displayed. (Refer Figure 55)

100. Click OK button. (Refer Figure 55)

Sales Tax											
Sales Tax Licence Information											
SST SMK No.	:B16-CJ-0000552/2018	SST Station	:B16-Subang (OPA)								
Company Name	:EURASIA MARKETING & SUPPLY SDN BHD	SST Registration No.	:B16-1808-21003386								
BRN	:B51455314										
Date Registered	:10/08/2018	Date Applied	:10/08/2018								
Date Approved	:01/09/2018	Approved By	:								
Effective Date	:01/09/2018										
Premise Address	:NO. 8, JALAN APOLLO U5/189 BANDAR PINGGIRAN SUBANG 2 SHAH ALAM		Company Address	:NO. 8, JALAN APOLLO U5/189 BANDAR PINGGIRAN SUBANG 2 SHAH ALAM							
Tel No.	:60378591833		Tel No.	:60378591833							
Exemption Schedule C (Yes/No)	:		Manufacturing Date	:							
Status	:Active		Financial Year End	:30/11							
Cancel Date	:		Total STD Balance (RM)	:209167.16							
				Available Tax Schedule	Year:	2018	Backward	Forward			
1 - 3 in 3 are displayed											
Select	No	TAXABLE PERIOD	DUE DATE	RECEIVED DATE	RECEIPT AMT	RECEIPT NO	SST-02 No	STATUS	STD NO	STD STATUS	
<input type="radio"/>	1	01/09/2018 to 30/09/2018	31/10/2018								
<input type="radio"/>	2	01/10/2018 to 30/11/2018	31/12/2018								
<input checked="" type="radio"/>	3	01/12/2018 to 31/01/2019	28/02/2019					Draft		SST02 Registered	
									Page	1	Of 1
View Detail											
<small>Note: To submit a new taxable period, please select the correct taxable period radio button above and then click the [Next] button. The radio button will be enable on the next day after the end of that taxable period. To view/edit/submit/pay the Taxable period, please click on the SST-02 No. link.</small>											

Figure 56: Status Sales Tax Return

101. The Status will be changed from Submitted to Draft. (Refer Figure 56)

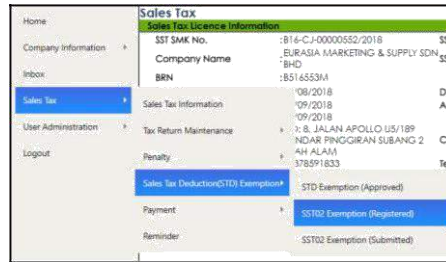


Figure 57: SST02 Exemption (Registered)

102. Click Sales Tax, then select Sales Tax Deduction (STD) Exemption and then select SST02 Exemption to view details SST02 Registered (Refer Figure 57)

The screenshot shows the 'Sales Tax Deduction Application STD (SST02 Registered)' screen. A dropdown menu for 'License Available' is set to 'B16-CJ-00000552/2018'. Below it is a table with one row. A red box highlights the 'Select' column with the number '103' and the radio button. Another red box highlights the 'View STD' button with the number '104'.

Select	No	Lic No.	STD Reg No.	Application Date	Taxable Period	Approval Date/ Time/ By	Status	Credit Balance
<input checked="" type="radio"/>	1	B16-CJ-00000552/2018	B16-000014/0142	30/01/2019	01/12/2018 to 31/01/2019	30/01/2019	SST02 Registered	209,169.16

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Figure 58: Sales Tax Deduction Application STD (SST02 Registered)

103. Tick the radio button under column Select to select and view details SST02 Registered. (Refer Figure 58)

104. Click View STD button. (Refer Figure 58)

The screenshot shows the 'Sales Tax Deduction Application STD (Applied)' screen. It displays detailed information for the application, including holder name, license number, taxable schedule, and total deduction amount. Below this is a table of deductions with two rows. A 'Back' button is visible at the bottom left.

Select	No	Taxit Code	Good Description	Price	Deduct Percentage	Supplier Name	Tax Rate %	Purchase Date	Amount Deducted
<input type="checkbox"/>	1	0306.38.2300	udang	1,358,922.00	2.00%	af	5.00%	30/01/2019	27,138.44
<input type="checkbox"/>	2	0306.12.1000	ayam	4,564,213.84	4.00%	af	10.00%	30/01/2019	182,568.55

Figure 59: Screen SST02 Applied

105. Screen SST02 Applied will be displayed. (Refer Figure 59)

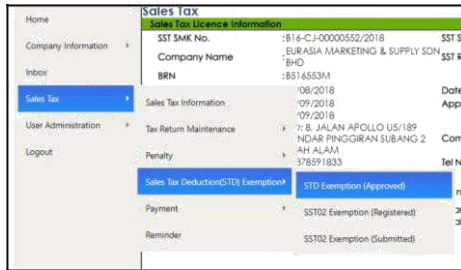


Figure 60: SSD Exemption (Approved)

106. Click Sales Tax, then select Sales Tax Deduction (STD) Exemption and then select STD Exemption (Approved). (Refer Figure 60)



Figure 61: Sales Tax Deduction Application STD (Approved)

107. Tick the radio button under column Select to select and view details. (Refer Figure 61)

108. Click View STD. (Refer Figure 61)

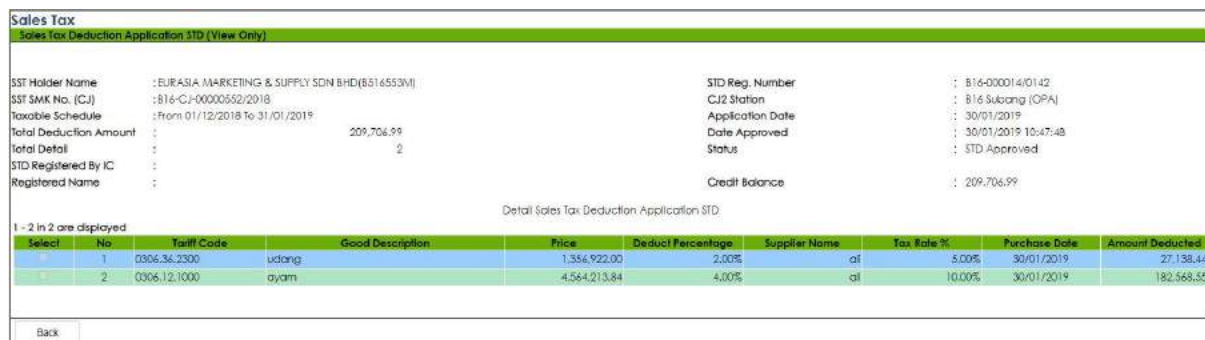


Figure 62: Screen STD Approved

109. The Screen STD Approved will be displayed. (Refer Figure 62)