*Appendix III*

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

# GUIDELINES :
# SST-02A RETURN
# (MANUAL SUBMISSION)

**Prepared by:**

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**Cukai Dalam Negeri**

**13 Oktober 2020**

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| The guideline below will help you to fill in the Form SST-02A manually. | | |
| **SST – 02A** | | |
| **IMPORTED TAXABLE SERVICES DECLARATION BY PERSON OTHER THAN TAXABLE PERSON** | | |
| **PART A : DETAILS OF PERSON OTHER THAN TAXABLE PERSON** | | |
| **PARTICULARS** | | **EXPLANATORY NOTES** |
| 1) | Business Registration No* | Please state your business registration number (if any). |
| 2) | Identity Card No* | Please state your identification card number. |
| 3) | Name of Business* | Please state your business name (if any). |
| 4) | Business Address * | If there is no business address, please state your correspondence address. |
| 5) | Telephone No* | Please state your telephone number, office or personal. |
| 6) | E-Mail Address* | Please state your email address. |
| **PART B : IMPORTED TAXABLE SERVICES DETAILS** | | |
| 7) | Period of Declaration * | The period of declaration shall follow whichever is earlier:<br>a) At the time when payment is received for the imported taxable service is acquired; or<br>b) At the time when invoice is received.<br><br>*Example:*<br>*Mr. Yusri make a payment for the imported taxable service on 7 July 2019. Hence, the period of declaration begin from 1 July 2019 until 31 July 2019.* |
| 8) | Total Value of Tax Payable As Per Tax Rate* | Please state the total value of tax payable at the rate of 6%. |

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| 9) | Penalty Rate / Penalty Amount | **NO NEED TO FILL** |
| 10) | Total of Tax Payable Including Penalty* | |
| **PART C : DECLARATIONS** | | |
| 11) | I as the authorized person under Section 74 or 75 of Service Tax Act 2018 hereby certify that the particulars stated in this declaration are true, accurate and complete and agree any notice to be served to me by electronic service.*<br><br>Date*<br><br>Declarant's Signature* | Please sign and indicate the date of declaration and to confirm that the details in declaration of this return is true, accurate and complete. |
| 12) | Name of Declarant* | State the name of declarant of the Form SST-02A. |
| 13) | Identity Card / Passport No.* | State the identity card or passport number of the declarant. |
| 14) | Designation of Declarant * | State the designation of the declarant. |
| 15) | Telephone No* | State the telephone number of the declarant. |
| **PART D : FOR OFFICE USE** | | |
| 16) | a) Date Return Received<br>b) Post Marked Date<br>c) Received Officer | This column is for official used only. |