



**SALES TAX 2018**

**GUIDE ON  
SALES TAX EXEMPTION UNDER  
SCHEDULE C, SALES TAX  
(PERSONS EXEMPTED FROM PAYMENT  
OF TAX) ORDER 2018**

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## **INTRODUCTION**

1. This guide is provided to assist business in understanding the items relating to the sales tax exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.
  
2. Sales tax exemption under Schedule C is granted to a registered manufacturer for the purchase of raw materials, components and packaging/ packing materials for use in manufacturing of finished taxable goods. This facility is provided to a registered manufacturer to avoid double taxation on manufactured taxable goods.
  
3. In addition, the exemption under Schedule C also allows registered manufacturer to send unfinished goods/ semi-finished goods to other registered manufacturer (subcontractor) to carry out further manufacturing/ to complete its manufacture and subsequently acquire back the semi-finished taxable goods/ finished taxable goods without sales tax.

## **TERMINOLOGY**

- (i) **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.

- (ii) Registered manufacturer : A manufacturer registered under section 13 or 14 of the Sales Tax Act 2018.
- (iii) Licensed warehouse : Any warehouse or place licensed under section 65 of the Customs Act 1967
- (iv) Licensed manufacturing warehouse : Licensed warehouse which carry on any manufacturing process under section 65A of the Customs Act 1967
- (v) Petroleum : Under section 2 of the Customs Act 1967, petroleum means any mineral oil or hydro carbon relative in solid, liquid or gaseous form comes from its natural state and includes petroleum spirit, bitumen syel, other stratified sediments from which commercially extracted oils and petroleum products can be obtained through the process of manufacture.
- (vi) *Laporan CJ(P) Jadual C-01* : *Laporan Pembelian/ Pengimportan Dan Penggunaan Barang-Barang Dikecualikan Cukai Yang Diperolehi Di Bawah Butiran 1, 2, 3 & 4 Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018*
- (vii) *Laporan CJ(P) Jadual C-02* : *Laporan Pembelian/ Pengimportan dan Penyerahan Barang-Barang Dikecualikan Cukai Kepada Pengilang Berdaftar Di Bawah Butiran 3 & 4, Jadual C, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018*

- (viii) *Laporan CJ(P) : Laporan Pengambilan Semula Barang-Barang  
Jadual C-03 Siap/ Separa Siap Daripada Subkontraktor Di  
Bawah Butiran 5, Jadual C, Perintah Cukai  
Jualan (Orang Yang Dikecualikan Daripada  
Pembayaran Cukai) 2018*
- (ix) Subcontractor : A registered manufacturer who receives a taxable goods from any person to complete its manufacturing process and subsequently return the completed goods to the person.

## **SALES TAX EXEMPTIONS**

4. Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 gives exemption to a registered manufacturer as follows:

- Item 1 - Exemption on raw materials, components and packaging/ packing materials excluding petroleum, imported or purchased from a registered manufacturer or licensed warehouse or licensed manufacturing warehouse by any registered manufacturer.
- Item 2 - Exemption on raw materials, components and packaging/ packing materials including petroleum to be used as raw materials, imported or purchased from a registered manufacturer or licensed warehouse or licensed manufacturing warehouse by any registered manufacturer of petroleum products.
- Item 3 - Exemption on raw materials, components and packaging/ packing materials excluding petroleum, imported or purchased from a registered manufacturer or licensed warehouse or

licensed manufacturing warehouse by any person acting on behalf of a registered manufacturer.

Item 4 - Exemption on raw materials, components and packaging/ packing materials including petroleum to be used as raw materials, imported or purchased from a registered manufacturer or licensed warehouse or licensed manufacturing warehouse by any person acting on behalf of a registered manufacturer of petroleum products.

Item 5 - Exemption on semi-finished taxable goods or finished taxable goods which are subsequently returned by a subcontractor to a registered manufacturer after completion of subcontract work.

5. Categories of raw materials, components and packaging/ packing materials used in manufacturing and are eligible for exemption are as follows:

**(i) Raw materials and components**

Raw materials and components that are used directly in the manufacturing process and will physically incorporate into the finished product.

**(ii) Packaging/ packing materials**

Packaging/ packing materials for filling or wrapping finished goods in factories such as boxes, cartons, containers, crate, cases and bandages.

These include:

- Materials used to condense the stuff packed into boxes, containers and so on such as paper strips, straw, plastic foam and so on.

- Crates, cases, containers and other packaging/ packing materials used to transport finished goods which are returnable, provided they are included in the sale price of the goods.
- Labels for the identification of finished goods attached to bottles, cans or so on.

## **CONDITIONS FOR SALES TAX EXEMPTION**

6. Conditions for exemption under **Item 1** and **2**, Schedule C, Sales Tax (Persons Exempted from Payment of Tax) 2018 are: -

- (i) The goods are approved by the Director General;
- (ii) The goods are imported or purchased from a registered manufacturer or a licensed warehouse under section 65 or licensed manufacturing warehouse under section 65A of the Customs Act 1967;
- (iii) The goods shall be used solely in the manufacturing of taxable finished goods; and
- (iv) The approved person shall pay sales tax on any goods that cannot be accounted for.

7. Conditions for exemption under **Item 3** and **4**, Schedule C, Sales Tax (Persons Exempted from Payment of Tax) 2018 are: -

- (i) The person is approved by the Director General;
- (ii) The goods are approved by the Director General;
- (iii) The goods are imported or purchased from another registered manufacturer or a licensed warehouse under section 65 or licensed

manufacturing warehouse under section 65A of the Customs Act 1967 by person acting on behalf of a registered manufacturer/ registered manufacturer of petroleum product;

- (iv) The goods shall be delivered and used solely in the manufacturing activities of the registered manufacturer/ registered manufacturer of petroleum product; and
- (v) Any person acting on behalf of registered manufacturer/ registered manufacturer of petroleum product shall pay sales tax on any goods that cannot be accounted for.

8. Conditions for exemption under **Item 5**, Schedule C, Sales Tax (Persons Exempted from Payment of Tax) 2018 are: -

- (i) Registered manufacturer sends unfinished goods to another registered manufacturer (subcontractor) for completion and carry out further manufacturing processes into semi-finished or finished taxable goods;
- (ii) The goods are subsequently acquired back by the registered manufacturer; and
- (iii) Registered manufacturer who send the goods shall pay sales tax on any goods that cannot be accounted for.

#### **TIME WHEN EXEMPTION OPERATES**

9. The exemption from payment of sales tax 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 of sales tax upon importation;
- (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 of sales tax permits the importation of such goods.
- (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.

10. 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.

## **PROCEDURE FOR APPLICATION OF SALES TAX EXEMPTION**

### **Application**

11. All exemption applications under Schedule C shall be applied online. The applicant may refer to the system guide application for exemption under Schedule C through the MySST portal.

12. Application for exemption of **Items 1, 2 and 5** shall be made by a **registered manufacturer**.

13. Whereas, the exemption application for **Items 3 and 4** shall be made by the **person appointed by a registered manufacturer**. However, a registered manufacturer must make appointment of representative through the MySST portal

first. The appointment letter with the representative appointment reference number will automatically be generated by the system.

14. The person appointed by a registered manufacturer shall include the approval number based on the appointment letter for exemption certificate application under Items 3 and 4.

15. To obtain access to the MySST system, the person appointed by a registered manufacturer must make a sign-up application first and go through the verification process before being allowed to apply for an exemption.

16. An applicant who has been granted an exemption approval through the MySST system is considered as a person/ person acting on behalf of a registered manufacturer approved by the Director General.

17. Exemption certificate will be generated automatically after the application is submitted. Examples of exemption certificates as in *Appendix 1, 2 and 3*.

18. The exemption certificate will show 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 exemption certificate may be signed by an authorized person, if necessary.

19. 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 zone/ state:

- (i) Company's official letter;
- (ii) Application forms as in *Appendix 4*; and
- (iii) Acknowledgement letter as in *Appendix 5*.

## Quantity of Item/ Goods

20. The quantity of item/ goods applied under **Items 1 and 2** is according to the **applicant's requirement**.

21. Once the exemption certificate for Items 1 and 2 is obtained, the company may place additional items/ goods without the need to make a new application through the MySST system.

22. If the company wants to cancel the item/ goods in any approved application for Items 1 and 2, the company must apply to the SST Division of the controlling zone/ state. Application for cancellation of items/ goods by company shall be made in writing by using company's letterhead and application form as in *Appendix 6*. The system will change the cancelled item/ goods to red color by displaying date and time of cancellation made together with the officer's name who cancelled it.

23. The quantity of item/ goods applied under **Items 3 and 4** is based on **purchase order/ contract or estimated quantity for three (3) months** applied by a registered manufacturer who appoints. If the quantity applied is inadequate, a registered manufacturer and a person acting on behalf of the registered manufacturer shall make a new application.

24. If a registered manufacturer refuses to purchase all the quantities of goods that have been ordered, the person acting on behalf shall obtain an acknowledgement letter from the registered manufacturer that they do not wish to buy the goods. The person acting on behalf may sell to another registered manufacturer who uses exemption under Item 3 or 4.

25. The quantity of item/ goods applied under **Item 5** is based on **delivery order/ consignment/ contract**. If a registered manufacturer wants to increase the shipment quantity, he shall make a new application.

## Validity Period of Exemption Certificate

26. The exemption certificate for **Items 1 and 2** has **no expiry date**. Therefore, the exemption certificate does not need to be renewed.
27. Whereas the exemption certificate for **Items 3 and 4** will expire if **all quantities applied have been purchased/ imported** by a person acting on behalf of registered manufacturer.
28. The exemption certificate for **Item 5** will expire if **all quantities of goods applied have been sent to subcontractor and registered manufacturer has subsequently acquired back** all the semi-finished/ finished taxable goods after completion of subcontract work.

## DUTY OF THE APPROVED PERSON

29. Approved registered manufacturer who use exemptions under **Item 1, 2, 3 and 4** are required to prepare the **Laporan CJ(P) Jadual C-01** as in *Appendix 7*.
30. A person acting on behalf of a registered manufacturer for the exemption under **Item 3 or 4** shall prepare the **Laporan CJ(P) Jadual C-02** as in *Appendix 8*.
31. Registered manufacturer who uses exemption under **Item 5** shall prepare the **Laporan CJ(P) Jadual C-03** as in *Appendix 9*.

### Summary of Report to Be Prepared

Type of Report	Item	Responsibility
Laporan CJ(P) Jadual C-01	1, 2, 3 and 4	Registered manufacturer
Laporan CJ(P) Jadual C-02	3 and 4	Person acting on behalf of registered manufacturer

Type of Report	Item	Responsibility
Laporan CJ(P) Jadual C-03	5	Registered manufacturer who send their goods to be completed by a subcontractor

32. **Laporan CJ(P) Jadual C-01** and **Laporan CJ(P) Jadual C-03** shall be prepared for **every three (3) months** from the date of the exemption certificate.

33. **Laporan CJ(P) Jadual C-02** shall be prepared for **every three (3) months** from the date of the exemption certificate until all goods purchased on behalf are sent to the registered manufacturer who appoints him.

34. The complete report **does not need to be printed** and **does not need to be sent** to the SST Division of the controlling zone/ state but should be kept by the company. However the company must submit the report at any time to the sales tax officer/ audit officer when requested for review purposes.

35. Format for *Laporan CJ(P) Jadual C-01*, *Laporan CJ(P) Jadual C-02* and *Laporan CJ(P) Jadual C-03* can be downloaded through the MySST system.

36. 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

37. 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.

38. Approved registered manufacturer should report any breach of exemption conditions which involves refund of sales tax via **Lampiran 1 of the Borang SST-ADM** as in *Appendix 10*.
39. Borang SST-ADM and its attachments (where applicable) shall be completed and signed in two (2) copies.
40. 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.
41. 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**.
42. The company must obtain KEW.38 payment receipt 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 zone/ state.

#### **FIRE, NATURAL DISASTER, THEFT AND LOSS**

43. The company shall report any fire, natural disaster, theft and loss involving raw materials, components, packing materials, finished goods, machinery, equipment or spare parts 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**

44. The Company shall notify in writing to the SST Division of the controlling zone/ state 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**

45. 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:

- (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.

46. 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.

## FREQUENTLY ASKED QUESTIONS

1.     **Q : I am a registered manufacturer. Can I get sales tax exemption on raw materials that are used in manufacturing of finished goods?**

A : If you are registered manufacturer you are eligible to apply for exemptions from payment of tax under Schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 for the use in manufacture of finished taxable goods.
  
2.     **Q : My local suppliers who are registered manufacturers charge me sales tax on their invoice. We paid as buyer. Later we must pay 10% sales tax to government on our sales value. So, at this stage we are paying double tax.**

A : If you are registered manufacturer, you shall charge sales tax when selling the finished taxable goods. As a registered manufacturer, you can apply for sales tax exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 to import or purchase from any registered manufacturer the raw materials, components and packaging/ packing materials solely for use in manufacture of taxable goods. So, there is no double taxation.
  
3.     **Q : Do we have to register SST even though we are not charging sales tax to customer because we want to apply Schedule C for exemption of sales tax for all imported raw materials?**

A : The person who can apply for sales tax registration is person who manufacture taxable goods. So, you must clarify what is your tariff code/ HS code for your finished goods to get to know whether the goods are exempted goods or taxable goods.

4. **Q : If company A outsource its products to be manufactured by a co-packer in which all the raw materials and packing materials are purchased by company A. Can company A apply for exemption for raw material/ packing materials?**

A : If company A is registered manufacturer, he can apply for exemption under Item 5, Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 to subcontract his semi-finished taxable goods or finished taxable goods to a subcontractor for completion of manufacturing. However, company A cannot enjoy this exemption if he fully outsources the manufacturing process to a subcontractor without doing any manufacturing activities on the taxable goods.

5. **Q : I am a trader who supply goods to many registered manufacturers. Formerly, during SST 1.0, I used CJ5A to get sales tax exemption on supply of goods to them. What is the facility that replace CJ5A in the SST 2.0?**

A : In SST 2.0, you may use Item 3, Schedule C. Your customer shall appoint you as a person acting on behalf and you shall apply the goods that they want you to buy. System will give you the C3 certificate to purchase or import with exemption.

6. **Q : My company is importer/ trader. We buy some goods with sales tax. I sell the goods to customer which entitled to sales tax exemption. How am I going to claim back sales tax that we have paid?**

A : If your customer is a registered manufacturer under Sales Tax Act 2018, he can appoint you as a person acting on behalf of him to purchase (local purchase from registered manufacturer) and import raw materials, components and packaging/ packing materials free of sales tax and you shall supply all the goods to him. Trader shall apply this exemption under Item 3 Schedule C.

7. Q : **Application is made through MySST system. How long is the turnaround time to get the exemption certificate from the day of submission?**

A : An exemption application made through online and will be approve by system. The certificate will be generated once the system approves the application.

8. Q : **Under the old sales tax model, the original sales tax exemption certificate must be submitted to the Customs at the import station. With a computerized system, is it enough to show an exemption certificate number and details in the import declaration?**

A : Yes. It is enough to show the exemption certificate number and details in the import declaration as Customs can cross-check through the system to ensure that the exemption certificate is valid.

9. Q : **Do we need to maintain inventory record for renewal of exemption certificate?**

A : Exemption certificate for Items 1 and 2 has no expiry date. Thus, no need for a renewal. However, registered manufacturer shall keep a proper records for the verification and audit by RMCD.

10. Q : **Can I use exemption under Item 1, Schedule C to purchase raw materials, but subsequently I do not manufacture, instead I send the raw materials to other registered manufacturer for subcontract works and use Item 5, Schedule C?**

A : You cannot use exemption under Item 1, Schedule C if the goods are not solely used in the manufacturing of finished taxable goods.

11. Q : **Do I have to indicate the customer's exemption certificate number in the invoice?**  
A : Yes, you must indicate the exemption certificate number of your customer in your sales invoice.
12. Q : **If I have applied for sales tax exemption and have been approved, can we place additional items to be exempted later?**  
A : Yes, you can do so by login into MySST system.
13. Q : **Shall we need to submit reports for the usage of exempted raw materials?**  
A : The report does not need to be sent to the SST Division of the controlling zone/ state but should be kept at the company's premises. The Company must submit the report at any time to the sales tax officer/ audit officer when requested for review purposes.
14. Q : **How long should I keep account and records related to goods acquired using exemption?**  
A : You are required to keep accounts and records for a period of seven (7) years.

## **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](mailto:ccc@customs.gov.my)

Exemption Certificate Number : B16-YYMM-XXXXXXXX

SMK Registration No : BXXXXXXXXXXXXXXXX



**SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018  
SALES TAX ACT 2018**

CERTIFICATE UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

I

.....  
(Director, Manager, Secretary or any other authorized person)

for

.....  
(Name of firm or company, Sales Tax Registration Number)

address

.....  
.....  
(Address of place of business)

I hereby certify that the raw materials, components and packaging materials as described in the Appendix are imported/ purchased with exemption from sales tax under Item 1 Schedule C, Sales Tax (Persons Exempted From Payment of Tax) Order 2018, for use in the manufacture of goods, subject to the conditions specified by the Director General.

Signature : .....

Name : .....

Identity Card Number : .....

Designation: .....

Date: \_\_\_\_\_

Exemption Certificate Number : B16-YYMM-XXXXXXX

SMK Registration No : BXXXXXXXXXXXXXXXX



**SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018**  
**SALES TAX ACT 2018**

CERTIFICATE UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

I

.....  
(Director, Manager, Secretary or any other authorized person)

for

.....  
(Name of firm or company, Sales Tax Registration Number)

address

.....  
.....  
(Address of place of business)

I hereby certify that the raw materials, components and packaging materials as described in the Appendix are imported/ purchased by:

.....  
(Name of firm or company)

address

.....  
.....  
(Address of place of business)

with exemption from sales tax under Item 3 Schedule C, Sales Tax (Persons Exempted From Payment of Tax) Order 2018, for use in the manufacture of goods, subject to the conditions specified by the Director General.

Signature : .....

Name : .....

Identity Card Number : .....

Designation: .....

Date: \_\_\_\_\_

Exemption Certificate Number: B16-YYMM-XXXXXXXX

SMK Registration No. : BXXXXXXXXXXXXXXXX



**SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018  
SALES TAX ACT 2018**

CERTIFICATE UNDER THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

I

.....  
(Director, Manager, Secretary or any other authorized person)

of

.....  
(Name of firm or company, Sales Tax Registration Number)

of

.....  
(Address of place of business)

hereby acknowledge that the goods as stated in the Appendix are delivered to:

.....  
(Name of firm or company)

of

.....  
(Address of place of business)

to complete its manufacturing and to acquire back the finished/ semi-finished goods with the exemption of sales tax under Item 5, Schedule C, Sales Tax (Persons Exempted From Payment of Tax) Order 2018, for use in the manufacture of goods, subject to the conditions specified by the Director General.

Signature : .....

Name : .....

Identity Card Number : .....

Designation: .....

Date: \_\_\_\_\_

**BORANG PERMOHONAN PEMBATALAN SIJIL PENGEQUALIAN  
DI BAWAH JADUAL B DAN C PERINTAH CUKAI JUALAN  
(ORANG YANG DIKEQUALIKAN 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 PENGEQUALIAN	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 B dan C, 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



**SEBAB UNTUK BATAL/ DELETE ITEM/ BARANG :**

.....  
.....  
.....  
.....  
.....  
.....

TANDANGAN :

NAMA PEMOHON :

JAWATAN :

TARIKH :

COP RASMI SYARIKAT :

## LAPORAN CJ(P) JADUAL C-01

**LAPORAN PEMBELIAN/ PENGIMPORAN DAN PENGGUNAAN BARANG-BARANG YANG DIBERI PENGECCUALIAN CUKAI  
DI BAWAH BUTIRAN 1, 2, 3 & 4 JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECCUALIKAN DARIPADA  
PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengeccualian :			
No. Sijil Pengeccualian :			
Tarikh Sijil :			

Bil.	Perihal Barang	Nama Pembekal	Stok Permulaan Pada .....		Pembelian Tempatan		Pengimportan			Digunakan Dalam Pengilangan		Dilepaskan/ Dijual/ Digunakan Secara Lain		Baki Akhir Pada .....		Catatkan C3/ C4 Jika Belian Menggunakan Butiran 3/ 4, Jadual C	
			Kuantiti	Nilai (RM)	Tarikh & No. Invois, DO	Kuantiti	Nilai (RM)	Tarikh & No. Invois, No. K1	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti		Nilai (RM)
<b>JUMLAH</b>																	

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

Tandatangan : .....

Nama penuh : .....

Jawatan : .....

Cop Syarikat : .....

## LAPORAN CJ(P) JADUAL C-02

**LAPORAN PEMBELIAN/ PENGIMPORAN DAN PENYERAHAN BARANG-BARANG YANG DIBERI PENGECUALIAN CUKAI  
KEPADA PENGILANG BERDAFTAR DI BAWAH BUTIRAN 3 & 4, JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG  
DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :		Alamat Syarikat :	
Butiran Pengecualian :			
No. Sijil Pengecualian :			
Tarikh Sijil :			

Bil.	Perihal Barang	Nama Pembekal	Stok Permulaan Pada .....		Pembelian Tempatan			Pengimportan			Diserahkan Kepada Pengilang Berdaftar			Dilepaskan/ Dijual/ Digunakan Secara Lain		Baki Akhir Pada .....	
			Kuantiti	Nilai (RM)	Tarikh & No. Invois	Kuantiti	Nilai (RM)	Tarikh & No. Invois, No. K1	Kuantiti	Nilai (RM)	Tarikh & No. Invois, Delivery Order	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)	Kuantiti	Nilai (RM)
<b>JUMLAH</b>																	

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

Tandatangan : .....

Nama penuh : .....

Jawatan : .....

Cop Syarikat : .....

LAPORAN CJ(P) JADUAL C-03

LAPORAN PENGHANTARAN DAN PENGAMBILAN SEMULA BARANG SEPARA SIAP/ BARANG SIAP DARIPADA SUBKONTRAKTOR DI BAWAH BUTIRAN 5, JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat :		Alamat Syarikat :	
No. Sijil Pengecualian :		Nama Subkontraktor :	
Tarikh Sijil :		No. Daftar CJ Subkontraktor :	

Bil.	Penghantaran Kepada Subkontraktor					Anggaran Nisbah Barang Dihantar : Barang Diambil Semula	Pengambilan Semula Daripada Subkontraktor				
	Kod Tarif Barang	Perihal Barang	Tarikh & No. Delivery Order (DO)	Kuantiti	Nilai (RM)		Kod Tarif Barang	Perihal Barang	Tarikh & No. Invois	Kuantiti	Nilai (RM)
<b>JUMLAH</b>											

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

Tandatangan : .....

Nama penuh : .....

Jawatan : .....

Cop Syarikat : .....

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 &amp; 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 Tanggungjawab (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 PENGISYTIHARAN PELANGGARAN SYARAT PENGECUALIAN DI BAWAH  
PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat						
No. Sijil Pengecualian						
Jadual Pengecualian	<input type="checkbox"/>	A	<input type="checkbox"/>	B	<input type="checkbox"/>	C <i>*tandakan mana yang berkenaan</i>
Butiran Pengecualian						

No.	Kod Tarif Barang	Perihal Barang	Jenis Pelanggaran Syarat Contoh: ▪ Tidak digunakan dalam pengilangan ▪ Barang tidak dieksporth dalam tempoh yang ditetapkan	Kuantiti	Nilai (RM)	Nilai Cukai (RM)
<b>JUMLAH</b>						

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

Tandatangan : .....

Nama penuh : .....

Cop Syarikat : .....