



SALES TAX 2018

**GUIDE ON
SALES TAX EXEMPTION UNDER
ITEM 57, SCHEDULE A, SALES TAX
(PERSONS EXEMPTED FROM PAYMENT
OF TAX) ORDER 2018**

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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. This guide is provided to assist business in understanding sales tax exemption under Item 57, Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.
2. Sales tax exemption under Item 57, Schedule A is given to any person approved by the Director General to purchase all goods locally manufactured or manufactured by any manufacturer licensed under Section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone under the Free Zones Act 1990 for export to other countries by the approved person subject to the prescribed conditions.
3. Transportation of goods to the Designated Areas and Special Areas are not considered as export for the purposes of sales tax exemption under Item 57.

TERMINOLOGY

- | | | | |
|-------|--|---|---|
| (i) | Designated Areas | : | Labuan, Langkawi and Tioman. |
| (ii) | Free Industrial Zone
(FIZ) | | Any part of Malaysia declared under the provisions of subSection 3(1) of the Free Zone Act 1990 which is allowed to carry out manufacturing activities. |
| (iii) | Licensed
Manufacturing
Warehouse (LMW) | : | Licensed warehouse which carry on any manufacturing process under Section 65A of the Customs Act 1967. |
| (iv) | Registered
Manufacturer | : | A manufacturer registered under Section 13 or Section 14 of the Sales Tax Act 2018. |

- (v) Special Areas : Any Free Zone, Licensed Warehouse, LMW and the Joint Development Area.
- (vi) 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.

In relation to petroleum, any process of separation, purification, refining, conversion and blending.

- (vii) *Borang SST-ADM* : *Borang pengisytiharan cukai atau apa-apa amaun sebagai cukai atau apa-apa wang yang dikehendaki dibayar di bawah Akta Cukai Jualan 2018.*
- (vii) *Laporan CJ(P) Jadual A-57A* : *Laporan Pembelian dan Pengeksportan Barang-Barang Yang Diberi Pengecualian Cukai Di Bawah Butiran 57, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.*

CONDITIONS OF SALES TAX EXEMPTION

4. Conditions of sales tax exemption under Item 57, Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 are as follows: -

- (i) The goods exempted are all goods locally manufactured or manufactured by any manufacturer licensed under Section 65A of the Customs Act 1967 or by any manufacturer in the FIZ under the Free Zones Act 1990 for export to other countries;
- (ii) The goods are purchased from a registered manufacturer or from LMW or FIZ. Purchase of goods from LMW and FIZ are effective on 1 October 2018;
- (iii) The goods must be exported to other countries within six (6) months from the date of purchase by the person who has been given the exemption;
- (iv) If the goods are not exported within six (6) months from the date of purchase, the approved person shall be liable to pay all the taxes on the goods not exported;
- (v) The goods shall not be sold or disposed of in Malaysia except as approved by the Director General and upon payment of the appropriate tax;
- (vi) The approved person shall pay all the taxes on any goods that cannot be accounted for; and
- (vii) The approved person shall keep records or accounts of the goods purchased and exported. Such records or accounts shall be provided for inspection by any sales tax officer at any time.

TIME WHEN EXEMPTION OPERATES

5. The exemption from payment of sales tax on such persons shall take effect –
- (i) Where the exemption is subject to the production of a certificate as determined by the Director General :
 - (a) In respect of imported goods, at the time when the said certificate is produced to the proper officer of customs;
 - (b) In respect of locally manufactured goods, at the time when the said certificate is produced to the registered manufacturer;
 - (ii) In the case of other imported goods, when the proper officer of customs 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.
6. The exemption certificate number must be stated on the purchase invoice for the purchase of goods from a registered manufacturer, in Customs Form No. 9 for the purchase of goods from LMW and in Customs Form No. 1 for the purchase of goods from FIZ.
7. All purchase invoices must be on the approved person's name that has been granted the exemption only.

APPLICATION PROCEDURE OF SALES TAX EXEMPTION

Application of Exemption Certificate

8. All exemption applications shall be applied online. Applicant may refer to the system guide application for sales tax exemption under Schedule A through the MySST portal.

9. There are five (5) parts that are required to be filled in the application form:
 - (i) Part A : Applicant information
 - (ii) Part B : Information of the company's director/ authorized person
 - (iii) Part C : Supplier information
 - (iv) Part D : Description of goods (for purchase of goods other than vehicle)
 - (v) Part E : Description of vehicle (for purchase of vehicle only)

10. The exemption certificate is automatically generated once the application is submitted.

11. However, if the applicant submits an incomplete application form, the exemption certificate is invalid and cannot be used.

12. The applicant is not allowed to make any amendments to the information once the exemption certificate has been obtained. A new application should be submitted where necessary.

13. The exemption certificate will display the name of the company's director, manager, secretary or any other authorized person, identity card number and his designation. Signature is not required as the certificate is generated by the system in

accordance with the provisions of Regulation 29(2), Sales Tax Regulations 2018. However, the printed certificate may be signed by the authorized person, if necessary.

14. The applicant who has submitted the complete application form and obtained the exemption certificate through the MySST portal is considered as an approved person by the Director General subject to the prescribed conditions.

Description and Quantity of the Goods

15. The applicant must fill in Part D which is information of the goods tariff code, goods description and quantity of the goods applied. Whereas the goods value column is optional.

16. The quantity of the goods applied may include several consignments according to the applicant's requirement by estimating the quantity for a period of **six (6) months**.

17. For purchase of vehicle, the applicant must fill in Part E which contains information of the vehicle registration number, chassis number, engine number, brand, vehicle model and year of manufactured. Whereas the approximate value column is optional.

Validity Period of the Exemption Certificate

18. The validity period of the exemption certificate is **six (6) months** from the date of the sales tax exemption certificate. An example of exemption certificate is as in *Appendix 1*.

19. A person who has been granted the exemption has six (6) months to purchase all the quantity of the goods applied before the expiry date of the exemption certificate.

20. The exemption certificate does not need to be renewed or extended the validity period. If necessary, a new application shall be submitted.

Cancellation of the Exemption Certificate

21. The applicant may 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 2*; and
- (iii) Acknowledgement letter as in *Appendix 3*.

DUTY OF THE APPROVED PERSON

22. The approved persons are required to prepare **Laporan CJ(P) Jadual A-57A** for **every three (3) months** from the date of the sales tax exemption certificate **until all the quantity of the goods purchased have been exported**.

23. Format of the report is as in *Appendix 4* which also can be downloaded from the MySST portal.

24. A complete Laporan CJ(P) Jadual A-57A, purchase invoices and Customs Form No. 2 must be submitted to the SST Division of the customs controlling station at the end of the following month after the end of each quarter for the purpose of balancing the purchase and export information.

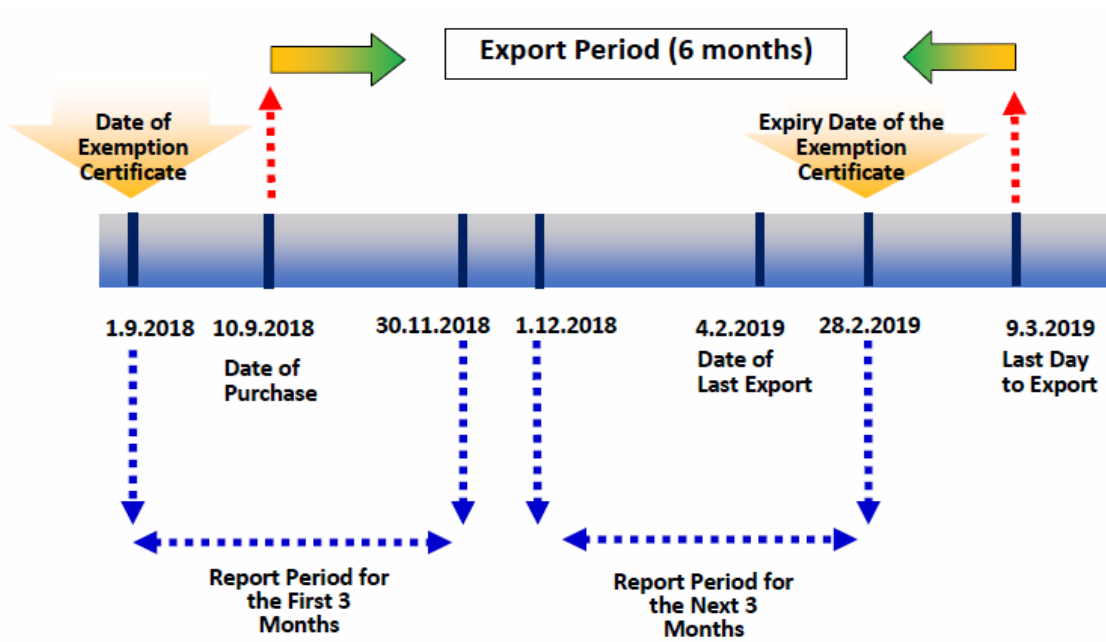
Period	Deadline for the Submission of Report
The first 3 months	By the end of the following month after the end of the first three (3) months period.
The next 3 months	By the end of the following month after the end of the next three (3) months period.
Other period	<p>If the exportation of goods is fully completed <u>before</u> the expiry date of the exemption certificate, the report <u>may</u> be submitted before or on the end of the following month after the date of last export.</p> <p>If the exportation of goods is fully completed <u>after</u> the expiry date of the exemption certificate, the report <u>must</u> be submitted by the end of the following month after the date of last export.</p>

Table 1: Submission Period of Laporan CJ(P) Jadual A-57A

Example 1:

Date of exemption certificate : 1 Sep 2018
 Expiry date of exemption certificate : 28 Feb 2019
 Date of purchase : 10 Sep 2018
 Last day to export : 9 Mar 2019
 Date of last export * : 4 Feb 2019

** With assumption that all the quantity of the goods purchased are fully exported*



Period	Report Period	Deadline for the Submission of Report
The first 3 months	1 Sep 2018 – 30 Nov 2018	31 Dec 2018
The next 3 months	1 Dec 2018 – 28 Feb 2019	31 Mar 2019

25. If the exportation is completed **before the expiry date** of the exemption certificate, the report may be submitted before or on the end of the following month after the date of last export.

Example 2:

Date of exemption certificate : 1 Sep 2018
 Expiry date of exemption certificate : 28 Feb 2019
 Date of purchase : 10 Sep 2018
 Last day to export : 9 Mar 2019
 Date of last export * : 15 Dec 2019

* With assumption that all the quantity of the goods purchased are fully exported

Period	Report Period	Deadline for the Submission of Report
The first 3 months	1 Sep 2018 – 30 Nov 2018	31 Dec 2018
Other period	1 Dec 2018 – 31 Dec 2019	31 Jan 2019

26. If the exportation is completed **after the expiry date** of the exemption certificate **but before the last day to export**, the report must be submitted for every three (3) months until all the quantity of the goods purchased are finished exported. The last report must be submitted by the end of the following month after the date of last export.

Example 3:

Date of exemption certificate : 1 Sept 2018
 Expiry date of exemption certificate : 28 Feb 2019
 Date of purchase : 10 Sep 2018
 Last day to export : 9 Mar 2019
 Date of last export * : 2 Mar 2019

** With assumption that all the quantity of the goods purchased are fully exported*

Period	Report Period	Deadline for the Submission of Report
The first 3 months	1 Sep 2018 – 30 Nov 2018	31 Dec 2018
The next 3 months	1 Dec 2018 – 28 Feb 2019	31 Mar 2019
Other period	1 Mar 2019 – 31 Mar 2019	30 Apr 2019

27. If the exportation is completed **after the expiry date** of the exemption certificate **and after the last day to export**, the report must be submitted for every

three (3) months until all the quantity of the goods purchased are finished exported. The last report must be submitted by the end of the following month after the date of last export. However, the company shall be liable to **pay all the sales tax on the goods that are not exported within six (6) months from the date of purchase.**

Example 4:

Date of exemption certificate : 1 Sept 2018
 Expiry date of exemption certificate : 28 Feb 2019
 Date of purchase : 10 Sep 2018
 Last day to export : 9 Mar 2019
 Date of last export * : 5 Mei 2019

* With assumption that all the quantity of the goods purchased are fully exported

Period	Report Period	Deadline for the Submission of Report
The first 3 months	1 Sep 2018 – 30 Nov 2018	31 Dec 2018
The next 3 months	1 Dec 2018 – 28 Feb 2019	31 Mar 2019
Other period	1 Mar 2019 – 31 Mei 2019	30 Jun 2019

RECOVERY OF SALES TAX

28. 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.

29. The company shall report any breach of exemption conditions which involves refund of sales tax via **Borang SST-ADM** as in *Appendix 5*.

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

31. The company must submit the **Borang SST-ADM** and its attachments to the SST Division of the customs controlling station for form registration, revision and payment code determination.

32. 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**.

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

FIRE, NATURAL DISASTER, THEFT AND LOSS

34. The company shall lodge a report with regards to any fire, natural disaster, theft and loss involving the goods purchased with exemption not later than fourteen (14) days from the date of occurrence to the SST Division of the customs controlling station.

35. The report should include details of the goods, quantities and sales tax involved, together with a fire investigation report from the Fire and Rescue Department and a police report from the Royal Malaysia Police. If a fire investigation report has not been received, the company may submit it (fire investigation report) later but must lodge a report to the customs controlling zone/ station within fourteen (14) days.

CIVIL CASE AND COMPANY WINDING UP

36. 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's director/ company is involved in any case of civil claims, bankruptcy, dismissal, business closure and so on.

EVASION OF SALES TAX

37. 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.

38. 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 : Who is eligible to apply sales tax exemption under Item 57?**
A : Any person can apply for the sales tax exemption subject to the prescribed conditions.

2. **Q : Does the exemption certificate have a validity period?**
A : Yes. The validity period of the exemption certificate is six (6) months from the date of the sales tax exemption certificate.

3. **Q : What does the validity period means?**
A : It means that a person who has been granted the exemption has six (6) months to purchase all the quantity of the goods applied before the expiry date of the exemption certificate.

4. **Q : I bought goods from a registered manufacturer with sales tax exemption. Can I sell the goods to LMW?**
A : Sell of goods to LMW, to any other Special Area or to Designated Area are not allowed under Item 57. If you want to sell the goods to Special Area or Designated Area, you shall pay all the taxes on the goods that have been given exemption via Borang SST-ADM.

5. **Q : Am I eligible to enjoy the sales tax exemption if the goods are purchased from LMW?**
A : Yes. Exemption on purchase of goods from LMW and FIZ are effective on 1 October 2018. Thus, purchase of goods from LMW and FIZ from 1 September 2018 to 30 September 2018 are not eligible for sales tax exemption under Item 57.

6. **Q : Can I do manufacturing activities on the goods purchased with sales tax exemption under Item 57 prior to export?**

A : The goods purchased with exemption are not allowed to be used in manufacturing activities including repacking of bulk goods into smaller packages before they are exported. This is because the exemption condition states that the goods exported must be the same as those (goods) purchased with the sales tax exemption.

7. **Q : I want to buy a goods from a registered manufacturer with exemption. Later, I will sell the goods to my related company and the related company will export the goods to China? Can I enjoy sales tax exemption under Item 57 on the goods?**

A : Goods purchased with exemption under Item 57 must be exported to other countries by the person who has been given the exemption only. Export by other parties is considered as a breach of exemption conditions and the person shall pay all the taxes on the goods involved.

8. **Q : Do we need to submit reports for the use of exemption under Item 57?**

A : Yes. A company has to prepare Laporan CJ(P) Jadual A-57A for every three (3) months from the date of the sales tax exemption certificate until all the quantity of the goods purchased have been exported.

9. **Q : What shall I do if the goods purchased with exemption are not exported within 6 months from date of purchase and subsequently the goods are sold locally?**

A : Any person who has been granted exemption on the goods purchased shall be liable to pay all sales tax on the goods that are not exported within 6 months or sold locally.

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

Exemption Certificate Number: H10-YYMM-XXXXXXXX



SALES TAX (PERSONS EXEMPTED FROM SALES 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

address

.....

hereby acknowledges that the goods described in Attachment ** are imported/ purchased

OR

On behalf of department/ institutions

with exemption from sales tax claimed under Item 57, Schedule A, Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 subject to the conditions specified.

Signature :

Name :

Identity Card No :

Designation :

Date :

This document is computer printed and digitally signed. No signature is required.

SYARAT-SYARAT DI BAWAH BUTIRAN 57, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

CONDITIONS UNDER ITEM 57, SCHEDULE A, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

1. Tempoh sah laku sijil pengecualian adalah selama enam (6) bulan dari tarikh sijil pengecualian cukai jualan ini dikeluarkan;

The validity period of the exemption certificate is six (6) months from the date of issuance of the sales tax exemption certificate;

2. Barang yang dikecualikan cukai adalah semua barang yang dikilangkan secara tempatan atau dikilangkan oleh pengilang yang dilisenkan di bawah Seksyen 65A Akta Kastam 1967 atau oleh pengilang di Zon Perindustrian Bebas di bawah Akta Zon Bebas 1990 untuk tujuan eksport;

The goods exempted are all goods locally manufactured or manufactured by any manufacturer licensed under Section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone under the Free Zones Act 1990 for export purposes;

3. Barang itu dibeli dari pengilang berdaftar atau dari Gudang Pengilangan Berlesen atau Zon Perindustrian Bebas;

The goods are purchased from a registered manufacturer or from a Licensed Manufacturing Warehouse;

4. Orang yang diluluskan itu hendaklah mengemukakan sijil pengecualian cukai jualan yang sah kepada pegawai kastam yang hak semasa pembelian barang itu dari Gudang Pengilangan Berlesen dan Zon Perindustrian Bebas atau kepada pengilang berdaftar;

The approved person shall produce a valid sales tax exemption certificate to the proper officer of customs upon purchase of the goods from a Licensed Manufacturing Warehouse and Free Industrial Zone or to a registered manufacturer;

5. Barang itu mesti dieksport ke negara lain dalam tempoh enam (6) bulan dari tarikh pembelian oleh orang yang diluluskan itu;

The goods must be exported to other countries within six (6) months from the date of purchase by the approved person;

6. Jika barang itu tidak dieksport dalam tempoh enam (6) bulan dari tarikh pembelian, orang yang diluluskan hendaklah bertanggungjawab untuk membayar semua cukai ke atas barang yang tidak dieksport;

If the goods are not exported within six (6) months from the date of purchase, the approved person shall be liable to pay all the taxes on the goods that are not exported;

7. Orang yang diluluskan hendaklah menyediakan Laporan CJ(P) Jadual A-57A pada setiap tiga (3) bulan dari tarikh sijil pengecualian cukai jualan sehingga kuantiti barang yang dibeli selesai dieksport. Laporan CJ(P) Jadual A-57A yang lengkap, invois belian dan Borang Kastam No. 2 perlu dihantar ke stesyen kastam yang mengawal pada akhir bulan berikutnya selepas berakhirnya tempoh setiap tiga (3) bulan itu;

The approved person shall prepare Laporan CJ(P) Jadual A-57A for every three (3) months from the date of the sales tax exemption certificate until all the quantity of the goods purchased has been exported. A complete Laporan CJ(P) Jadual A-57A, purchase invoices and Customs Form No. 2 must be submitted to the customs controlling station at the end of the following month after the end of each quarter;

8. Orang yang diluluskan hendaklah membayar semua cukai ke atas barang yang tidak boleh diakaunkan; dan

The approved person shall pay all the taxes on any goods that cannot be accounted for; and

9. Orang yang diluluskan hendaklah menyimpan rekod atau akaun yang berkaitan dengan barang yang dibeli dan dieksport. Rekod atau akaun tersebut perlu disediakan untuk pemeriksaan oleh pegawai cukai jualan pada bila-bila masa.

The approved person shall keep records or accounts of the goods purchased and exported. Such records or accounts shall be provided for inspection by any sales tax officer at any time.

**BORANG PERMOHONAN PEMBATALAN SIJIL PENGEQUALIAN
DI BAWAH JADUAL A 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

Sayano. kad pengenalan
wakil syarikat dengan sesungguhnya dan
sebenarnya mengaku bahawa:

1. Saya,
 - ** (a) belum pernah menggunakan pengecualian cukai jualan bernombor
(senaraikan nombor sijil pengecualian).
 - ** (b) telah menggunakan pengecualian cukai jualan bernombor
(senaraikan nombor sijil pengecualian).

2. Semua maklumat yang telah diberikan dalam borang permohonan pembatalan sijil pengecualian di bawah Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 adalah benar dan jika sekiranya di dapati sebarang keterangan yang diberikan adalah palsu maka saya boleh diambil tindakan di bawah Seksyen 87 Akta Cukai Jualan 2018.

.....
(Tandatangan pemohon)

** Potong mana yang tidak berkenaan

LAPORAN CJ(P) JADUAL A-57A

LAPORAN PEMBELIAN DAN PENGEKSPORTAN BARANG-BARANG YANG DIBERI PENGEKUALIAN CUKAI DI BAWAH BUTIRAN 57, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Nama Syarikat :		Alamat Syarikat :	
No. Sijil Pengecualian :			
Tarikh Sijil:		Sijil sah sehingga:	

Bil.	Kod Tarif Barang	Perihal Barang	Kuantiti Diluluskan	Baki Awal Belum Dieksport Pada	Pembelian			Eksport				Baki Akhir Belum Dieksport Pada	
				Kuantiti	Tarikh & No. Invois	Kuantiti	Nilai (RM)	Tarikh & No. Invois	Tarikh & No. K2	Kuantiti	Nilai (RM)	Kuantiti	
JUMLAH													

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

Tandatangan :

Nama penuh :

Jawatan :

Cop Syarikat :

Borang SST-ADM : Lampiran 1

**BORANG PENGISYTIHARAN PELANGGARAN SYARAT PENGECCUALIAN DI BAWAH
PERINTAH CUKAI JUALAN (ORANG YANG DIKECCUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

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

No.	Kod Tarif Barang	Perihal Barang	Jenis Pelanggaran Syarat	Kuantiti	Nilai (RM)	Nilai Cukai (RM)
			Contoh: <ul style="list-style-type: none"> ▪ Tidak digunakan dalam pengilangan ▪ Barang tidak dieksporth dalam tempoh yang ditetapkan 			
JUMLAH						

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

Tandatangan :

Nama penuh :

Cop Syarikat :

**PENYATA PELUPUSAN BARANG-BARANG BERCUKAI YANG DIPEROLEHI DI BAWAH
PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :

Alamat Syarikat :

No. Sijil :

Jadual :

Butiran :

Bil.	Barang-barang yang diberikan pengecualian		Kaedah Pelupusan (penjualan/ pemusnahan)	Keterangan barang yang dilupuskan melalui jualan (bahan mentah asal/ bahan mentah rosak, sisa, skrap, dll)	Kuantiti	Nilai (RM)	Nilai cukai yang terlibat (RM)	
	Kod Tarif Barang	Perihal Barang					Penjualan	Pemusnahan
JUMLAH								

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

Tandatangan :

Nama penuh :

No. kad pengenalan:.....

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 & 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.