

SALES TAX ACT 2018

SALES TAX (AMENDMENT) REGULATIONS 2018

IN exercise of the powers conferred by section 106 of the Sales Tax Act 2018 [*Act 806*], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Sales Tax (Amendment) Regulations 2018**.

(2) These Regulations come into operation on 1 January 2019.

Amendment of regulation 2

2. The Sales Tax Regulations 2018 [*P. U. (A) 203/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 2 –

(a) by renumbering the existing regulation as subregulation (1);

(b) in subregulation (1) as renumbered, by inserting after the interpretation of “Form JKDM No. 2” the following interpretation:

‘ “supplier” means a person who is not a registered manufacturer;’; and

(c) by inserting after subregulation (1) as renumbered the following subregulation:

“ (2) For the purposes of these Regulations, 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 [*P.U. (A) 205/2018*].”.

Amendment of regulation 7

3. Regulation 7 of the principal Regulations are amended—

(a) in paragraph (h), by deleting the words “or total amount payable inclusive of total of sales tax chargeable”; and

(b) by inserting after paragraph (h) the following paragraph:

“(ha) the total amount payable inclusive of the total of sales tax chargeable; and”.

New regulations 16A, 16B, 16C, 16D dan 16E

4. The principal Regulations are amended by inserting after regulation 16 the following regulations:

“Application for sales tax deduction

16A. (1) Any registered manufacturer may make an application for the deduction of sales tax paid in respect of taxable goods purchased by the registered manufacturer which are raw materials, components or packaging materials used solely in the manufacturing of his taxable goods.

(2) Every application for deduction of sales tax under subregulation (1) shall be made in such form and manner as may be determined by the minister.

(3) The Minister may refuse any application made under subregulation (1) where he deems fit for the protection of revenue.

Sales tax deduction

16B. Any amount of sales tax to be deducted in respect of taxable goods purchased by any registered manufacturer shall be based on the following rates:

Category	Rate of sales tax deduction
For any taxable goods charged and levied with sales tax at the rate of five percent	Two per centum of the total value of the taxable goods purchased
For any taxable goods charged and levied with sales tax at the rate of ten percent	Four per centum of the total value of the taxable goods purchased

Conditions of the sales tax deduction

16C. Any sales tax deduction made shall be subject to the following conditions:

- (a) that the taxable goods are purchased from a supplier and the supplier is not connected to the registered manufacturer;
- (b) that 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:
 - (i) the invoice serial number;
 - (ii) the date of the invoice;
 - (iii) the name and address of the supplier;
 - (iv) the name and address of the registered manufacturer whom the taxable goods is sold to;
 - (v) a description sufficient to identify the taxable goods sold;
 - (vi) any discount offered;

- (vii) for each description, distinguish the type of taxable goods, quantity of the taxable goods and the amount payable;
 - (viii) the total amount payable; and
 - (ix) 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;
- (c) that the registered manufacturer shall keep all records related to the deduction of sales tax from the date of deduction for a period of seven years for inspection by the proper officer of sales tax at any time; and
- (d) any other conditions as the Minister may deem fit to impose.

Disallowance of sales tax deduction

16D. The Minister may at any time, in such form and manner as determined by him, disallow the deduction of sales tax be made—

- (a) where he is satisfied that the registered manufacturer—
 - (i) has provided any false, misleading or inaccurate information in his application under regulation 16A; or
 - (ii) has at any time ceases to manufacture taxable goods; or
- (b) upon request in writing by the registered manufacturer.

Manner of sales tax deduction

16E. (1) Any deduction of sales tax shall be made—

- (a) based on the rate prescribed under regulation 16B; and

(b) in the return for the taxable period during which the taxable goods were purchased.

(2) In the case of 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.

(3) Any balance of the amount of sales tax not deducted under subregulation (2) shall not be refunded where the registered manufacturer ceases to manufacture taxable goods.

(4) Where 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.

(5) Any registered manufacturer who fails to comply with subregulation (4) commits an offence.”.

Amendment of Third Schedule

5. Third Schedule of the principal Regulations are amended—

(a) in the SST-01 form, by deleting Schedule A; and

(b) by substituting for the SST-02 form the following form:

No. SST-02 :

Pindaan / Amendment



JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

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) Borang ini hendaklah diisi secara berasingan bagi Cukai Jualan dan Cukai Perkhidmatan
This form must be declare separately for Sales Tax and Service Tax
- 3) Sila rujuk **Panduan Mengisi Penyata SST-02**.
Please refer to SST-02 Returns Guidelines.
- 4) Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 5) Sekiranya tiada nilai untuk diikrar, sila isi angka '0'.
If nothing to declare, please fill in "0".
- 6) Sila hubungi Pusat Panggilan Kastam di 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	CUKAI PERKHIDMATAN / SERVICE TAX
1) Jenis Penyata (Tandakan x dalam kotak yang berkaitan)* <i>Type of Return (Tick x in the relevant box)*</i>	<input type="checkbox"/>	<input type="checkbox"/>
No. Pendaftaran SST.* <i>SST Registration No.*</i>	<input style="width: 100%;" type="text"/>	
2) Nama Pengilang Berdaftar / Orang Berdaftar*. <i>Name of Registered Manufacturer / Registered Person.*</i>	<input style="width: 100%;" type="text"/>	
3) Tempoh Bercukai.* <i>Taxable Period.*</i>	dari <input type="text"/> / <input type="text"/> / <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	hingga <input type="text"/> / <input type="text"/> / <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)
4) Tarikh Akhir Serahan Penyata dan Bayaran* <i>Return and Payment Due Date*</i>	<input type="text"/> / <input type="text"/> / <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	

14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan* <i>Total Tax Payable Before Penalty Imposed*</i> (14) = (12) - (13)		RM
15) Kadar Penalti / Amaun Penalti <i>Penalty Rate / Penalty Amount</i>	%	RM
16) Jumlah Cukai Kena Dibayar Termasuk Penalti <i>Total of Tax Payable Inclusive Penalty</i> (16) = (14) + (15)		RM

**BAHAGIAN C : BARANG-BARANG DI BAWAH JADUAL KEDUA, PERINTAH CUKAI JUALAN
(KADAR CUKAI) 2018**

PART C : GOODS UNDER SCHEDULE 2, SALES TAX ORDER (TAX RATE) 2018

17) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar mengikut kadar cukai.
Total Value of Tax Payable as per rate of tax.

		Kuantiti Jualan <i>Sales Quantity</i>	Nilai Jualan Bercukai <i>Value of Taxable Sales</i>	Nilai Cukai Kena Bayar <i>Value of Tax Payable</i>
Berkadar <i>At Rate</i>	RM	Per Liter.* <i>Per Litre.*</i>	RM	RM
Berkadar <i>At Rate</i>	RM	Per Kilogram.* <i>Per Kilogram.*</i>	RM	RM
Berkadar <i>At Rate</i>	%	ad-valorem.* <i>ad-valorem.*</i>	RM	RM

BAHAGIAN D : JUALAN / PERKHIDMATAN YANG DIKECUALIKAN CUKAI

PART D : SALES / SERVICES EXEMPTED FROM TAX

18) Jualan Barang-Barang Bercukai / Perkhidmatan Bercukai.*
*Sales of Taxable Goods/ Taxable Services.**

a) Eksport / Kawasan Khas / Kawasan Ditetapkan.*
*Export / Special Area / Designated Area.**

b) Jualan Tempatan Kepada Orang di bawah Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai Jualan) 2018:
Local sales exempted to person under the Sales Tax (Person Exempted From Payment of Sales Tax) Order 2018:-

1) Jadual A (Kumpulan Orang). <i>Schedule A (Class of Person).*</i>	RM
2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai). <i>Schedule B (Manufacturer of specific non taxable goods).*</i>	RM
3) Jadual C (Pengilang Berdaftar) <i>Schedule C (Registered Manufacturer)</i>	
i) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Yang Dikecualikan Cukai Jualan)* <i>Item 1 and 2 (Purchase / Importation of Raw Material/ Components/ Packaging Materials Exempted From Sales Tax).*</i>	RM
ii) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan). <i>Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).*</i>	RM
iii) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan). <i>Item 5 (Value of Work Performed Exempted from Sales Tax).*</i>	RM
c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan <i>Total Value of Exempted Taxable Services</i>	RM

**BAHAGIAN E: BELIAN DI BAWAH JADUAL C, PERINTAH CUKAI JUALAN
(ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI JUALAN) 2018**

**PART E : PURCHASE UNDER THE SCHEDULE C, SALES TAX
(PERSON EXEMPTED FROM PAYMENT OF SALES TAX) ORDER 2018**

19) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/Komponen/ Bahan Pembungkusan Yang Dikecualikan Cukai Jualan).*
*Item 1 and 2 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials Exempted From Sales Tax).**

RM

20) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).*
*Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).**

RM

21) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).*
*Item 5 (Value of Work Performed Exempted from Sales Tax).**

RM

**BAHAGIAN F : AKUAN
PART F : DECLARATIONS**

22) Dengan ini saya sebagai pegawai yang diberi kuasa di bawah seksyen 89 atau 90 Akta Cukai Jualan 2018/ seksyen 74 atau 75 Akta Cukai Perkhidmatan 2018 mengesahkan dan memperakui bahawa butir-butir yang dinyatakan dalam penyata ini adalah benar dan lengkap.*
*I as the authorized person under section 89 or 90 of the Sales Tax Act 2018/ section 74 or 75 of the Service Tax Act 2018 hereby certify that the particulars stated in this return are true and complete.**

Tarikh / Date*

		/			/			
(hari)			(bulan)			(tahun)		
(day)			(month)			(year)		

.....
Tandatangan Pengikrar*
Declarant Signature

23) Nama Pengikrar.*
Name of Declarant.*

24) No. Kad Pengenalan / Pasport.*
Identity Card / Passport No.*

25) Jawatan Pengikrar.*
Designation of Declarant.*

26) No. Telefon.*
Telephone No.*

BAHAGIAN G : UNTUK KEGUNAAN PEJABAT
PART G : FOR OFFICE USE

27(a)
Tarikh Penyata Diterima
Date Return Received

27(b)
Tarikh Tanda Pos
Post Mark Date

27(c)
Pegawai Penerima
Receiving Officer