SALES TAX 2018

ZAINATUL ASNI BINTI GHAZALI
Penolong Kanan Pengarah Kastam II
Bahagian Cukai Dalam Negeri, Putrajaya

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Sales Tax Legislation

Act

•Sales Tax Act 2018

Regulations

•Sales Tax Regulations 2018
•Sales Tax (Customs Ruling) Regulations 2018
•Sales Tax (Determination Of Sale Value Of Taxable Goods) Regulations 2018
•Sales Tax (Compounding of Offences) Regulations 2018

Order

•Sales Tax (Total Sale Value Of Taxable Goods) Orders 2018
•Sales Tax (Rates Of Tax) 2018
•Sales Tax (Goods Exempted From Tax) Order 2018
•Sales Tax (Person Exempted From Payment of Tax) Order 2018
•Sales Tax (Exemption From Registration) Order 2018
•Sales Tax (Imposition of Tax In Respect Of Designated Areas) Order 2018
•Sales Tax (Imposition Of Tax In Respect Of Special Areas) Order 2018

Imposition & Scope

[Subsection 8(1), Sales Tax Act 2018]

Sales tax :-

Is charged and levied on:

- All taxable goods either sold, used or disposed by a registered manufacturer who manufactured that goods in Malaysia
- on all taxable goods imported into Malaysia by any person

Definition

- ❖ *goods* means all kinds of movable property
- ❖ *taxable goods* means goods of a class or kind not exempted from sales tax
- ❖ *sale* includes barter, disposal of goods with a right of purchase or on terms providing that the seller retains an interest in the goods, and delivery of goods under any conditions as to future payment

How Sales Tax Works?

Manufacturer

Wholesaler

Retailer

Consumer

Govt. collects sales tax at the manufacturer's level only

Element of sales tax embedded in the price paid by consumer

Meaning of "Manufacture"

- As provided in Section 3 of the Sales Tax Act 2018, principles related to the definition of manufacturing are:

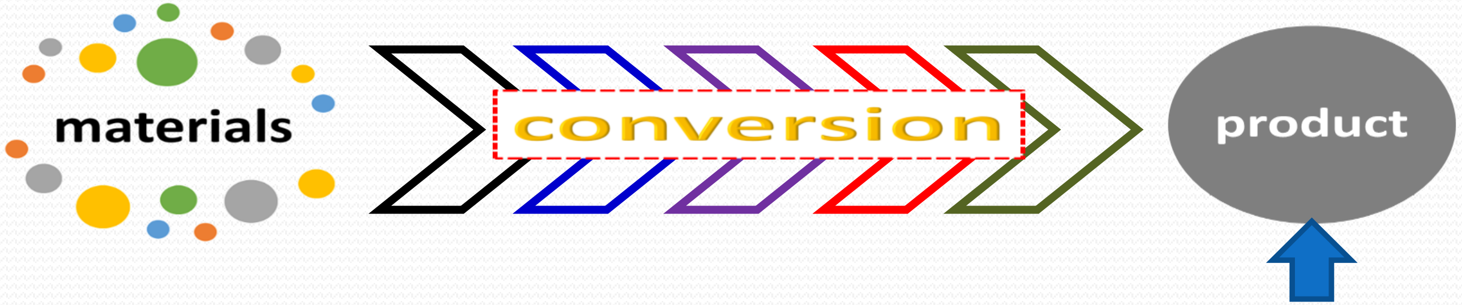
(i) **In relation to goods other than petroleum**, the conversion by manual or mechanical means of organic or inorganic materials into a new product by changing the size, shape, composition, nature or quality of such materials and includes the assembly of parts into piece of machinery or other products, but not include the installation of machinery or equipment for the purpose of construction; and

(ii) **In relation to petroleum**, any process of separation, purification, refining, conversion and blending

Meaning Of "Manufacture"

➢ **For goods other than petroleum**

1. **by conversion**



New product
created due to
changing of

- **Size**
- **Shape**
- **Composition**
- **Nature; or**
- **Quality**

of materials

Meaning Of "Manufacture"

For goods other than petroleum

2. the assembly:

2a. parts of machine into a piece

2b. of parts into other product

But excludes the installation of machinery or equipment for the purpose of construction

Taxable Goods

❖ **Taxable goods** means goods of a class or kind **not exempted from sales tax**

Processed Foods

- Biscuits
- Fruit juice
- Dry noodle
- Processed meat or fish
- Butter, margarine
- Jams

Foods & drinks

- Fizzy drinks (Coke, 100+)
- Chocolate
- Ice cream

Petroleum products

- Eg: Tariff code 27.10 of RON 97 and above

Furniture

- Sofa
- Mattress

Personal items

- Shampoo
- Toothpaste
- Shower gel

Electrical appliances

- Washing machine
- Television
- Electronic device
- Smart phones
- Computer devices
- Printer

Tourist favorites

- Watches
- Cameras
- Spectacles

Other

- Engine oil for vehicle
- Brake fluid
- Tobacco products

Goods Exempted From Sales Tax

Sales Tax (Goods Exempted From Sales Tax) Order 2018

Live animals

- Horses
- Fish
- Sheep & goats

Food items

- Rice
- Beef, mutton and chicken
- Seafood
- Fruits & Vegetables
- Sardine
- Cooking oil
- Coffee
- Bread

Machinery

- Vending machine
- Escalator
- Industrial machine

Personal items

- Deodorant
- Sanitary towels
- Baby diapers

General goods

- Newspaper
- Books
- Wheelchair

Health

- Medicine
- Hearing aids
- Pacemaker
- Paracetamol

Vehicle

- Motorcycle below 250cc
- Bicycle

Rate of Tax
(Sales Tax (Rate of Tax) Order 2018)

i) 5 % - First Schedule

ii) Specific Rate for petroleum products – Second Schedule

iii) 10 %

Meaning Of Taxable Person

- "**taxable person**" means a registered manufacturer or a manufacturer who is liable to be registered under section 12;

- **"registered manufacturer"** means a manufacturer registered under section 13 or 14;

- "**manufacturer**" means a person who engages in the manufacture of goods

Liability To Be Registered

- Section 12, Sales Tax Act 2018

- Any manufacturer of taxable goods is liable to be registered when;
  - Total sales value of his taxable goods **exceeds** the sales value determined by Minister
  - The manufacturer of taxable goods total turnover for 12 months **exceeds** RM500,000.

Determination of Sale Value of Taxable Goods

- In the case of taxable goods -
  - sold by taxable person; or
  - Manufactured by a taxable person

    - used by him otherwise than as materials in their manufacturing, or

    - disposed of by him

- For goods belongs to another manufacturer (sub-contract work), the sale value of the goods
  - the amount that the manufacturer (sub-contractor) charges for work performed by him

Determination of Sale Value of Taxable Goods

- ❖ The value of goods imported into Malaysia shall be the sum of the following amounts -
  - ➢ the value of the goods for the purpose of customs duty determined in accordance with the Customs Act 1967
  - ➢ the amount of customs duty, if any, paid or is to be paid on the goods
  - ➢ the amount of excise duty, if any, paid or is to be paid on the goods.

Example

	Scenario 1	Scenario 2	Scenario 3
	No exemption on ID & ED	50% ID exemption 0% ED exemption	ID & ED Full exemption
Customs value (CIF)	33,000.00	33,000.00	33,000.00
Import Duty (eg. 30%)	9,900.00	4,950.00	0.00
Anti Dumping Duty (eg. 15.75%)	0.00	5,197.50	0.00
CIF + ID + ADD	42,900.00	43,147.50	33,000.00
Excise duty (eg. 10%)	4,290.00	4,314.75	0.00
Value for Sales Tax	47,190.00	47,462.25	33,000.00
ST @ 10%	4,719.00	4,746.22	3,300.00

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Sales Tax Registration:

- Mandatory Registration (S.13, STA 2018)
- Voluntary Registration (S.14, STA 2018)

Sales Tax Registration

Mandatory Registration

- Any person who manufactures taxable goods in Malaysia
- Any person who is a sub-contractor in manufacturing of taxable goods in Malaysia
- Registration is mandatory for manufacturer whose taxable turnover has exceeded the prescribed threshold of RM500,000
- Calculation of taxable turnover for registration is based on total value of manufactured taxable goods sold or expected to be sold for 12 months period

Sales Tax Registration

Determination of annual sales turnover

Includes:

- Local sales of manufactured taxable goods
- Charges for work performed in manufacturing taxable goods (sub-contract work)
- Manufactured taxable goods and exported (including transportation to **DA** & **SA**)

Excludes:

- Sales of manufactured goods exempted from sales tax
- Trading of raw materials, component or packaging materials

Sales Tax Registration

Voluntary Registration

- Manufacturer of taxable goods having the turnover ≤ threshold value;
- Manufacturer carrying on the manufacturing operations in Schedule A, *Sales Tax (Exemption From Registration) Order 2018.*

➢ DG may approve voluntary registration subject to conditions.

Exemption from Registration

- **Sales Tax (Exemption From Registration) Order 2018**
  - ➢ manufacturing operation specified in schedule A are exempted from registration irrespective of the total value of sales of taxable goods
  - ➢ the person solely carry on such manufacturing operations and does not carry on any other manufacturing activity
  - ➢ 20 categories of manufacturing operations

  - ❖ may apply for voluntary registration and if approved has to comply with the requirement of Sales Tax Act

Exemption from Registration

- ***Sales Tax (Exemption From Registration) Order 2018***

  ➢ Example:

  ✓ The production of copies of document by the photo copy or similar copying process.
  ✓ The repacking of bulk goods into smaller packages by a person other than a registered manufacturer.
  ✓ The repair of second hand or used goods.
  ✓ The colouring of cloth supplied by another person without changing the size or shape of the said cloth.
  ✓ The manufacture of batik fabrics using traditional techniques.
  ✓ The installation of air conditioners in motor vehicles.

Exemptions & Facilities

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

- Minister may exempt any person from payment of sales tax which may be charged and levied on any taxable goods manufactured or imported subject to conditions **(S.35, STA 2018)**

- Exemption by Sales Tax (Persons Exempted From Payment of Tax) Order 2018
  - Specific person or category of person (column 2)
  - Exempted goods (column 3)
  - Conditions (column 4)

- Registered manufacturer is exempted from charging sales tax on taxable goods sold to person granted exemption

- Failure to comply with the conditions, sales tax becomes due & payable

Sales Tax (Persons Exempted From Payment of Tax) Order 2018

SCHEDULE A

- YDPA / Sultans
- **Federal & State Government**
- Airline
- O & G Industries
- Sub contractor

SCHEDULE B

- Manufacturer of specific non-taxable goods. Eg:
  - ✓ Controlled goods under Control of Supplies Act 1961 & Subject to price control

SCHEDULE C

- Registered Manufacturer
- Persons import/purchase on behalf of the registered manufacturer

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

Schedule A

Registered Manufacturer (RM)

Import

Schedule A Certificate

~~**SST**~~

Any class of person

Subject to conditions

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Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

Schedule A: 71 items class/ category of persons

No	Person	Goods Exempted
3	Federal or State Government Department	All goods excluding petroleum and imported motor cars
4	The Importer	All goods excluding petroleum and motor cars
5	Any person approved by the Director General	All goods excluding petroleum

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

Schedule A: 71 items class/ category of persons

(1) No	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
3.	Federal or State Government Department	All goods excluding petroleum and imported motor cars	(a) That the goods are imported or purchased from a registered manufacturer by the Department concerned; (b) that they are used solely by the Department concerned; (c) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of a any other funds.	The Head of Department or such other officer nominated by him as the Director General may approve

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

(1) No	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
4.	The Importer	All goods excluding petroleum and motor cars	(a) That the goods are imported for supply to any Federal or State Government Department; (b) that they will be used solely by the Government Department concerned; (c) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of a any other funds; (d) That every application for exemption is accompanied by a certificate from a Head of the relevant Department that the goods are authorised to be imported on his	The Head of Department or such other officer nominated by him as the Director General may approve

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

(1) No	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
5.	Any person approved by the Director General	All goods excluding petroleum	(a) That the goods are purchased from a registered manufacturer for supply to any Federal or State Government Department in Malaysia; (b) that the Head of Department certifies in writing to the Senior Officer of Sales Tax – (i) that the goods are to be purchased and supplied to hid department at a price exclusive of sales tax in accordance with the terms of contract; (ii) that they are used solely by the Government Department concerned and are not sold or otherwise disposed of except as sanctioned by him; (iii) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of a any other funds.	The Head of Department or such other officer nominated by him as the Director General may approve

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

Schedule B: Exemption from payment of sales tax to specific manufacturer

No	Persons	Goods Exempted
1.	Any manufacturer of **controlled articles (goods) under the Control of Supplies Act 1961** and **subject to price control**	All goods (including packing materials) excluding petroleum solely for use in the manufacture of controlled articles (goods)
2.	Any manufacturer of **pharmaceutical products** falling under Chapter 30 of the prevailing Customs Duties	All goods (including packing materials) excluding petroleum solely for use in the manufacture of pharmaceutical products
3.	Any manufacturer of **milk products (tariff codes specified according to prevailing Customs Duties Order – eg: 0401, 0402...)**	All goods (including packing materials) excluding petroleum solely for use in the manufacture of of milk products
4.	Any manufacturer of **exempted goods for export**	Taxable raw materials and components (including packing materials) excluding petroleum solely for use in the manufacture of exempted goods for export

Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

Schedule C: Exemption from payment of sales tax to registered manufacturer

No	Persons	Goods Exempted
1.	Any registered manufacturer	Raw materials, components and packaging materials excluding petroleum
2.	Any registered manufacturer of petroleum product	Raw materials, components and packaging materials including petroleum to be used as raw material
3.	Any person acting on behalf of registered manufacturer	Raw materials, components and packaging materials excluding petroleum
4.	Any person acting on behalf of registered manufacturer of petroleum product	Raw materials, components and packaging materials including petroleum to be used as raw material
5.	Any registered manufacturer	Semi-finished taxable goods or finished taxable goods for subcontract work and subsequently returned afer completion of work

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Sales Tax (Persons Exempted From Payment Of Tax) Order 2018

APPLICATION OF EXEMPTIONS

- All application of Exemptions are made online via MySST portal.
- Registered Manufacturer will have to log in to MySST portal using the username & password given.
- For first time log in, those who are automatically registered by the system may need to verify & update the companies particulars and information in order for them to apply for the exemption.
- Exemptions under Schedule C – C1, C2 & C5 are applied by the Registered Manufacturer.
- Exemptions under Schedule C – C3 & C4 are applied by the Trader which is appointed by Registered Manufacturer.

Responsibility of Registered Manufacturer

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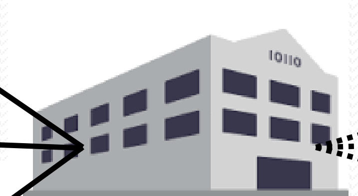
Responsibility Of Registered Manufacturer

- The tax is charged on the sales & disposal of taxable goods
- Tax becomes due and payable at the time of goods sold or disposed



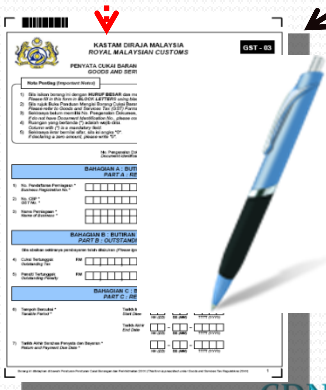
Sales

Tax due

Taxable period

Registered manufacturer shall account for tax using SST-02 return every 2 months

Registered manufacturer shall pay the tax due and payable no later than the last day of the following months after taxable period



- Registered manufacturer shall account for tax in return for the taxable period

- The return shall be submitted no later than the last day of the following month after the end of the taxable period

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Refund of sales tax

- Any person who has
  - Overpaid or erroneously paid of sales tax, penalty, surcharge, fee

- Any person who has **paid sales tax** and then granted by **Minister**
  - Exemption of sales tax
  - Remission of sales tax

- Any person who has paid **sales tax penalty** and then granted remission by **DG**

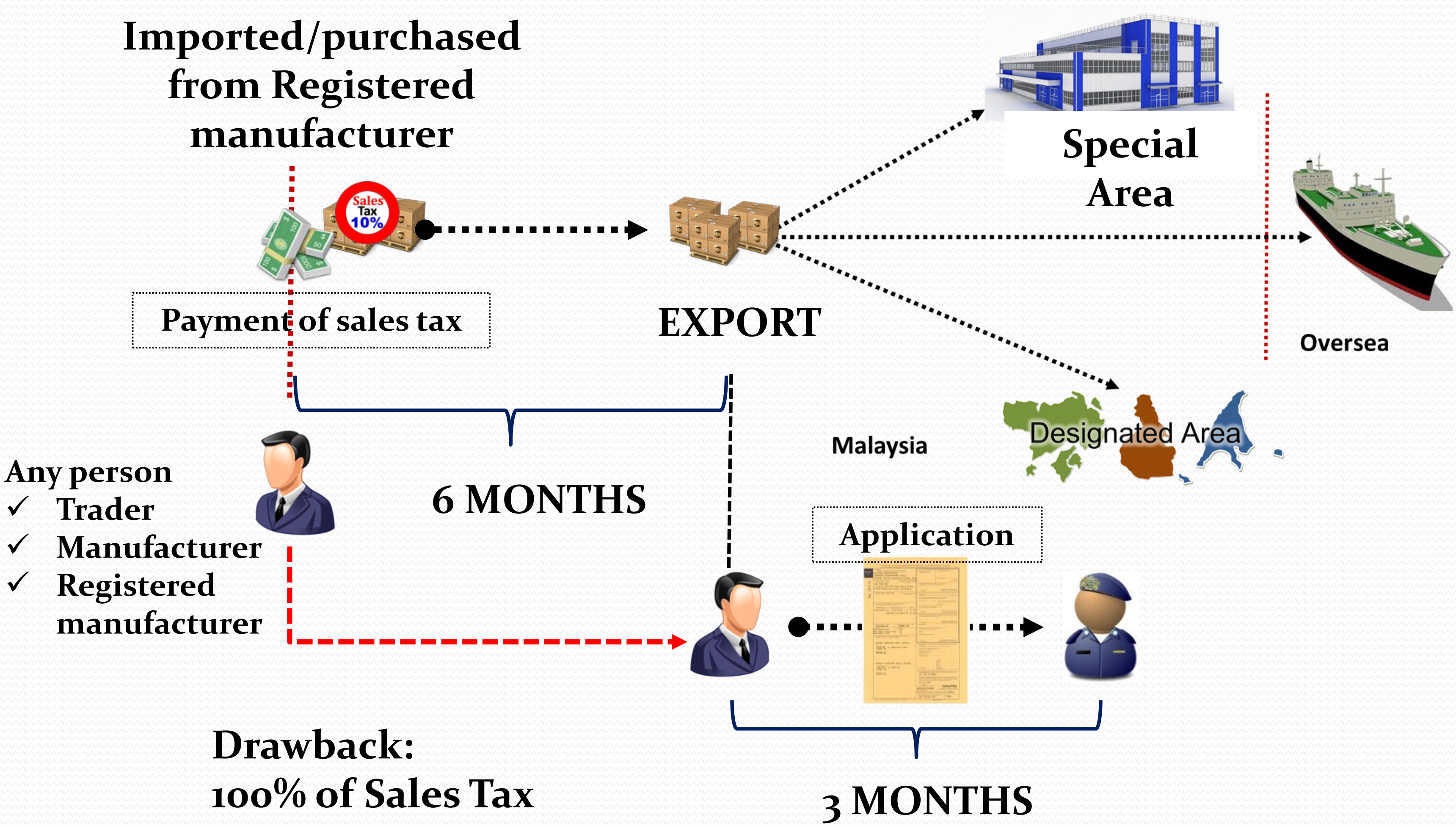
Claim to be made

- In prescribed form JKDM No. 2
- Within one year from
  - ✓ overpayment or erroneously payment
  - ✓ entitlement of refund

Drawback (S.40 STA 2018)

- Director General may allow drawback of the full amount of sales tax paid by a person in respect of taxable goods which are subsequently exported
- Not applicable to petroleum.
- Conditions
  - goods must be exported within six months from sales tax paid on import or date of invoice issued
  - application made within three months from the date of export in JKDM Form No. 2
  - others conditions with regards to documentation and declaration
- Submission to sales tax office at applicants' place of business

Drawback:


Imported/purchased from Registered manufacturer
Sales Tax 10%
Payment of sales tax
EXPORT
Special Area
Oversea
Malaysia
Designated Area
6 MONTHS
Any person
✓ Trader
✓ Manufacturer
✓ Registered manufacturer
Application
3 MONTHS
Drawback:
100% of Sales Tax

ACCOUNTING

Invoice

(S.21, STA 2018)

- Invoice to be issued pertaining to sale
- Shall contain prescribed particulars
- National language or English
- May be produced by computer or hand written

Invoice

Invoice issued shall state the following particulars (Reg. 7) :

a) the invoice serial number;

b) the date of the invoice;

c) the name, address and identification number of the registered manufacturer;

d) the name and address of the person to whom the taxable goods is sold;

e) description and quantity of the goods;

f) any discount offered;

g) for each description, distinguish the type of goods, quantity and amount payable excluding tax.

h) the total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount or total amount payable inclusive of total of tax chargeable;

i) any amount expressed in a currency other than ringgit shall also be expressed in ringgit at the selling rate of exchange prevailing in Malaysia at the time of sale.

Credit Note & Debit Note (S.23, STA 2018)

A credit note is issued under the following situations:

- goods are returned by the purchaser due to
  - wrong quantity, poor or defective quality or uncontracted goods, provided that the goods have not been subsequently sold or disposed of by the purchaser
  - discounts given in respect of goods sold and which are freely available to all who are willing to conduct business

A debit note is issued under the following situations:

- there is an addition of sales tax to be paid for any price adjustment

Credit Note & Debit Note

A credit note or debit note shall contain the following particulars **[Reg. 8(4), STR 2018]-**

a) the words "credit note" or "debit note" in a prominent place

b) the serial number & date of issue

c) date of issuance of credit note or debit note

d) the name, address and identification number of the registered manufacturer

e) the name and address of the person to whom the taxable goods is sold

f) the reason for the issuance

g) a description, quantity and amount of taxable goods for which the CN or DN is given

h) the total amount excluding tax

i) the rate and amount of tax

j) the number and date of the original invoice

Credit Note & Debit Note

- **If changes relates to amount of tax payable:**

  - adjustment in the return for the taxable period in which the credit note or debit note is issued

  - adjustment in the return for the last taxable period
    - for person who has ceased to be a taxable person

- If deduction for taxable period exceeds the amount of sales tax payable, the balance is to be carried forward to the next taxable period

- Refund is not allowed on balance carried forward if taxable person has ceased to carry on business

Record keeping

(S.24, STA 2018)

- National language or English
- 7 years
- Can be kept in soft or hard copy
- To be kept in Malaysia

Record keeping

- **Records relating to registration**
  - ✓ SSM records

- **Records relating business activities**
  - ✓ invoice
  - ✓ debit note, credit note
  - ✓ delivery order, purchase order
  - ✓ bank statement, voucher and etc.
  - ✓ contract, agreement

- **Records relating to accounting (hard copy)**
  - ✓ Financial statement – Profit & Loss, Balance Sheet, Trial Balance
  - ✓ Account payable, account receivable, general ledger, sales, purchase , stock, cash and etc.

***The list is not exhaustive**

Record keeping

- **Records relating to taxation**
  - ✓ Customs forms
  - ✓ SST returns, registration and etc
  - ✓ Income tax declaration

***The list is not exhaustive**

Taxable Period

(S.25, STA 2018)

- Regular interval period where a taxable person accounts and remits sales tax to the Government.

- **default taxable period** for the registered manufacturer is a 2 months period .

- Registered manufacturer may apply : [S.25 (3)]
  - for taxable period other than the default taxable period

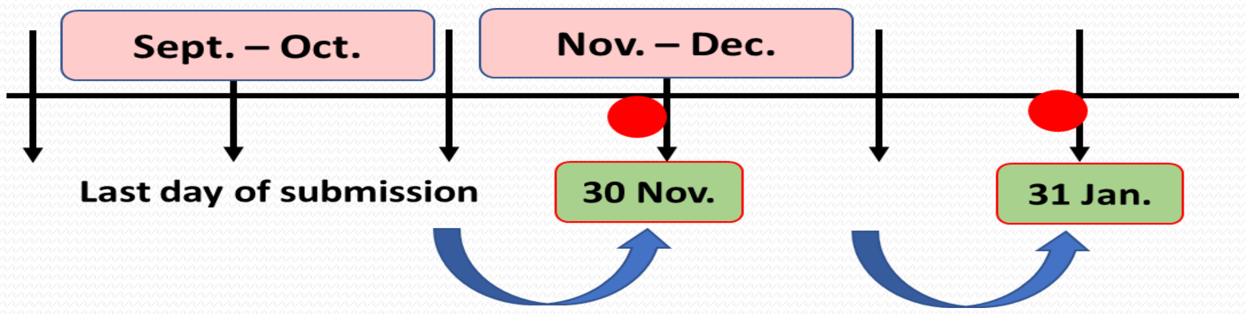
Return

- Registered manufacturer has to declare SST-02 return every two months according to the taxable period.
- To be submitted not later than the last day of the following month after the taxable period ended.
- To be submitted regardless of whether there is any tax to be paid or not.
- SST Return has to be submitted electronically or by post to Customs Processing Centre.

Furnishing SST-02 Return & Payment Of Tax

When to submit sales tax return SST-02 & payment of tax

- Normal period - not later than the last day of the month following after the end of his taxable period



- Other period as approved by DG - not later than the last day of the 30 days from the end of the varied taxable period.
- Failure to submit return / furnish incorrect return is an offence
- Fine not exceeding RM50,000 or imprisonment for term not exceed 3 years of both.

Payment Of Tax

Payment of tax by registered manufacturer may be made

- by post to Customs Processing Centre
    - ✓ cheque, bank draft
- by electronic means
    - ✓ FPX (financial processing exchange)

Payment Of Tax

Imposition of penalty

Payment made	Penalty	Total Penalty
On time or before due date	No penalty	-
1 to 30 days after due date	10%	10%
Additional 1 to 30 days	+15%	25%
Additional 1 to 30 days	+15%	40%
More than 90 days after due date	Prosecution	40%

Remission Of Tax

(S.41, STA 2018)

- Minister may remit the sales tax due and payable
- Director General may remit surcharge, penalty, fee or other money payable
- Any person who has been granted remission and has paid any of the sales tax, surcharge, penalty, fee or other money to which the remission relates, shall be entitled to a refund

Special Treatment

Designated Area

Sales Tax Treatment In Designated Area

Designated Area

“**Langkawi**” means the Island of Langkawi and all adjacent islands lying nearer to the Island of Langkawi than to the mainland

“**Labuan**” means the Island of Labuan and its dependent islands, namely, Rusukan Besar, Rusukan Kecil, Keraman, Burong, Papan and Daat

“**Tioman**” means the Island of Tioman and the islands of Soyak,Rengis,Tumok, Tulai, Chebeh, Labas, Sepoi and Jahat;

Sales Tax treatment in Designated Area

- Sale Tax Act is not applicable to any taxable goods manufactured in DA except petroleum
- No sales tax levied and payable on taxable goods
  - ✓ Imported into DA
  - ✓ Transported into DA from Malaysia
  - ✓ Transported between DA
  - ✓ Transported from DA to special areas
- unless the Minister otherwise directs in an order

Sales Tax Treatment In Designated Area

- **Proposed goods subject to sales tax on importation or transportation from Malaysia in**

Sales Tax (Imposition of Tax in Respect of Designated Area) Order 2018

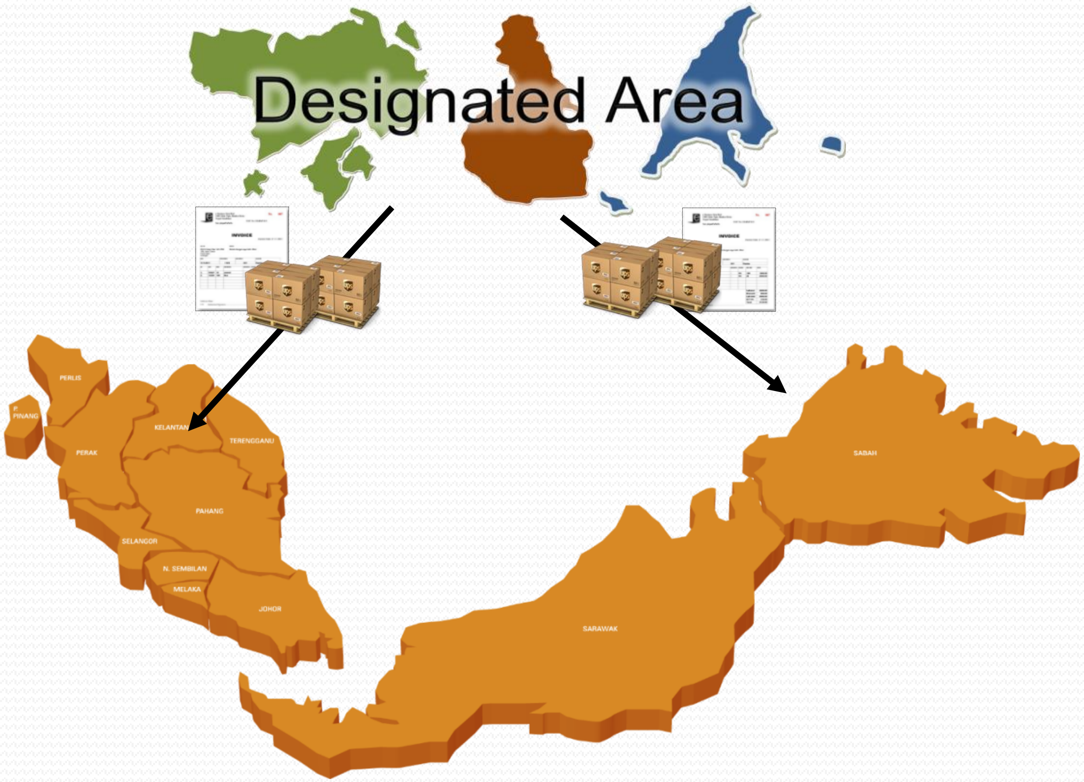
- Tobacco products
- Intoxicating liquors
- Anchovies
- Marbles
- Petroleum products

- Tobacco products
- Intoxicating liquors
- Petroleum products

- Tobacco products
- Intoxicating liquors
- Motor vehicles
- Petroleum products

Sales Tax Treatment In Designated Area

- Sales tax is levied and payable on all taxable goods transported to Malaysia from DA
- Deemed importation into Malaysia
- Customs declaration and sales tax collection in DA



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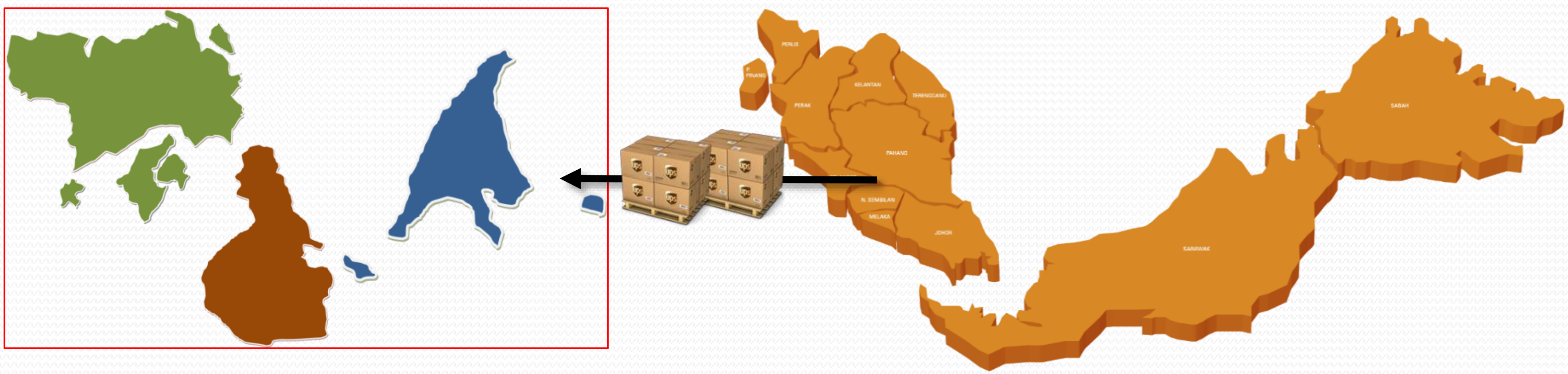
Sales Tax Treatment In Designated Area

- ***Deemed exported to DA***



Special Area

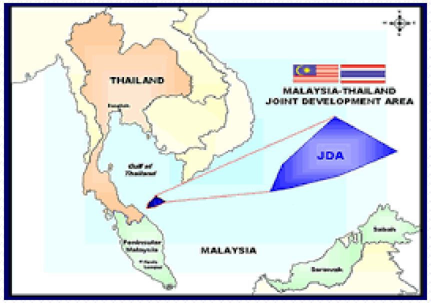
Sales Tax Treatment In Special Area

Special Area

"**free zone**" has the meaning assigned to it under subsection 2(1) of the Free Zones Act 1990 [*Act 438*].

"**licensed warehouse**" means any warehouse or place licensed under section 65 of the Customs Act 1967 [*Act 235*];

"**licensed manufacturing warehouse**" means a licensed warehouse in respect of which an additional licence to carry on any manufacturing process has been granted under section 65a of the Customs Act 1967;



"**Joint Development Area**" has the meaning assigned to it under section 2 of the Malaysia-Thailand Joint Authority Act 1990 [*Act 440*];

Sales Tax Treatment In Special Area

- Sales Tax Act is not applicable to any taxable goods manufactured in special area (SA)
- No sales tax levied and payable on taxable goods
  - ✓ Imported into SA
  - ✓ Transported into SA from Malaysia
  - ✓ Transported between SA
  - ✓ Transported from SA to DA
- unless the Minister otherwise directs in an order
- *Sales Tax is levied and payable on all taxable goods transported to Malaysia from SA*
  - *Deemed importation into Malaysia*
  - *Customs declaration and sales tax collection in SA*

Sales Tax Treatment In Special Area

- **Proposed goods subject to sales tax on importation or transportation from Malaysia in**

Sales Tax (Imposition of Tax in Respect of Special Area) Order 2018

- Goods listed in Schedule A in this Order.
  Example:
  a) Forklift
  b) Crane
  c) Office equipment/ furniture

- wine, spirit, beer, malt liquor, tobacco & tobacco products.

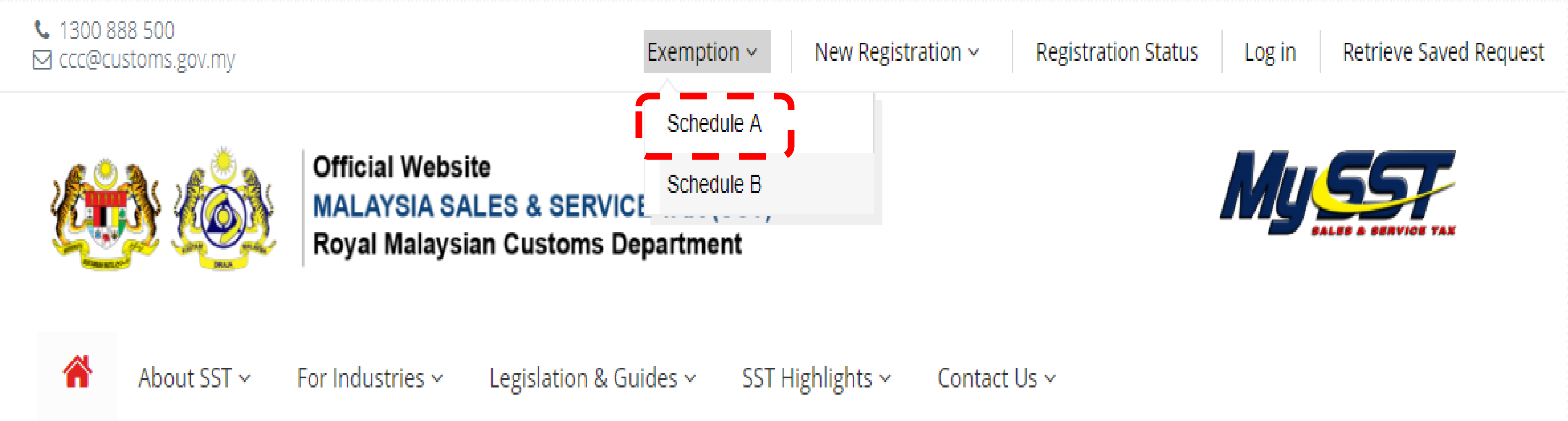
TATACARA PERMOHONAN PENGECUALIAN CUKAI JUALAN

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

JADUAL A

For first time application user need to sign up, even though a Registered Manufacturer

Need to apply for per transaction



HOW TO APPLY EXEMPTION UNDER SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) 2018

NO.	FORM DESCRIPTION	DOWNLOAD
1.	**Summary on how to apply Exemption for all schedules under Sales Tax (Persons Exempted from Payment Of Tax) 2018**	Click Here
2.	**Schedule A**	
	How to apply Exemption under Schedule A	Click Here
3.	**Schedule B**	
	A. How to apply Exemption under Schedule B	Click Here
	B. List of form and attachment	
	These attachment can be used for application of all item under schedule B	
	List of finish goods produce	Lampiran B 1(i)
	Information of Local Purchase:	
	1. Raw materials	Lampiran B 1(ii)
	2. Components	Lampiran B 1(iii)
	3. Packaging materials	Lampiran B 1(iv)
	4. Manufacturing Aids	Lampiran B 1(v)

Sign Up

PERMOHONAN PENGECUALIAN PEMBAYARAN CUKAI JUALAN UNTUK PENGIMPORT / MEMBELI BARANG DI BAWAH JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018
APPLICATION FOR EXEMPTION FROM PAYMENT OF TAX ON IMPORT / PURCHASE GOODS UNDER SCHEDULE A, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

Please Sign In

Username :

Password :

Sign In

Register New Account | Forgot Password

User Manual
To Apply Exemption Under Schedule A

PERMOHONAN PENGECUALIAN PEMBAYARAN CUKAI JUALAN UNTUK PENGIMPORT / ME
DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018
APPLICATION FOR EXEMPTION FROM PAYMENT OF TAX ON IMPORT / PURCHASE GOODS UND

Registration Successfull

Tahniah. Pendaftaran anda berjaya. Sila log masuk dengan menggunakan katalaluan daripada username anda.
Congrats. Your registration was successful. Please login using password from your username.

Username : UserTest
Password : UserTest

FH

User Dashboard

PERMOHONAN PENGECUALIAN PEMBAYARAN CUKAI JUALAN UNTUK PENGIMPORT / MEMBELI BARANG DI BAWAH JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

APPLICATION FOR EXEMPTION FROM PAYMENT OF TAX ON IMPORT / PURCHASE GOODS UNDER SCHEDULE A, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

Create New Exemption | List of My Exemption

User Manual To Apply Exemption Under Schedule A

Carian Permohonan Yang Lain / Search Others Application

Certificate Number | Cari / Search

(eg : H11-1809-27100103)

PERMOHONAN PENGECUALIAN PEMBAYARAN CUKAI JUALAN UNTUK PENGIMPORT / MEMBELI BARANG DI BAWAH JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018
APPLICATION FOR EXEMPTION FROM PAYMENT OF TAX ON IMPORT / PURCHASE GOODS UNDER SCHEDULE A, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

1. Jenis Permohonan / *Application Type :*
Pengecualian di Bawah Butiran **(Sila Pilih)** Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Cukai daripada Pembayaran Cukai) 2018
*Exemption under Item **(Please Choose)** Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018*

Lihat Butiran Jadual A / Show Item in Schedule A

Butiran / Item : 57

Saya dengan ini mengakui bahawa saya faham dan akan mematuhi syarat-syarat yang ditetapkan di bawah Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Dari Pembayaran Cukai) 2018.
I hereby acknowledge that I understand and will comply with the conditions set out under Schedule A, Sales Tax (Persons Exempted From Payment Of Tax) Order 2018.

Cipta Permohonan / Create Application

Butiran Jadual A / Item in Schedule A

Item	Persons	Goods Exempted
1	The Yang di-Pertuan Agong	All goods excluding petroleum
2	The Ruler of any State including the Ruling Chiefs of Negeri Sembilan and the Yang di-Pertua Negeri of Melaka, Pulau Pinang, Sabah and Sarawak	All goods excluding petroleum
3	Any Federal or State Government Department	All goods excluding petroleum and imported motor cars
4	The Importer import the goods for supply to Any Federal or State Government Department	All goods excluding petroleum and motor cars
5	Any person approved by the Director General purchase the goods for supply to Any Federal or State Government Department	All goods excluding petroleum and motor cars
6	Any local authority	All goods excluding motor cars and petroleum
7	The Importer import the goods for supply to any local authority	All goods excluding motor cars and petroleum
8	Any person approved by the Director General purchase the goods for supply to any local authority	All goods excluding motor cars and petroleum
9	Malaysian Armed Forces	Petroleum
10	Authorised statutory bodies to carry out research activities	Goods excluding petroleum and motor car used for the purpose of research activities
11	Public higher education institution registered under the Education Act 1996, Universities and University Colleges Act 1971 [Act 30] and University Teknologi MARA Act 1976 [Act 173]	All goods excluding motor car and petroleum
12	The Importer import the goods for supply to university or university colleges	All goods excluding motor car and petroleum equipment and meterials
13	Any person approved by the Director General purchase the goods for supply to any university or university college	All goods excluding motor car and petroleum

PERMOHONAN PENGECUALIAN PEMBAYARAN CUKAI JUALAN UNTUK PENGIMPORT / MEMBELI BARANG DI BAWAH JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018
APPLICATION FOR EXEMPTION FROM PAYMENT OF TAX ON IMPORT / PURCHASE GOODS UNDER SCHEDULE A, SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

1. Jenis Permohonan / *Application Type :*
Pengecualian di Bawah Butiran **(Sila Pilih)** Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Cukai daripada Pembayaran Cukai) 2018
*Exemption under Item **(Please Choose)** Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018*

Lihat Butiran Jadual A / Show Item in Schedule A

-- Pilih Butiran / Choose Item --

-- Pilih Butiran / Choose Item --
Butiran / Item : 1
Butiran / Item : 2
Butiran / Item : 3
Butiran / Item : 4
Butiran / Item : 5
Butiran / Item : 6
Butiran / Item : 7
Butiran / Item : 8
Butiran / Item : 9
Butiran / Item : 10
Butiran / Item : 11
Butiran / Item : 12
Butiran / Item : 13
Butiran / Item : 14
Butiran / Item : 18
Butiran / Item : 19
Butiran / Item : 20
Butiran / Item : 21
Butiran / Item : 22

Form- fill required information

Bahagian A (Part A)

Bahagian B (Part B)

Bahagian C (Part C)

Bahagian D (Part D)

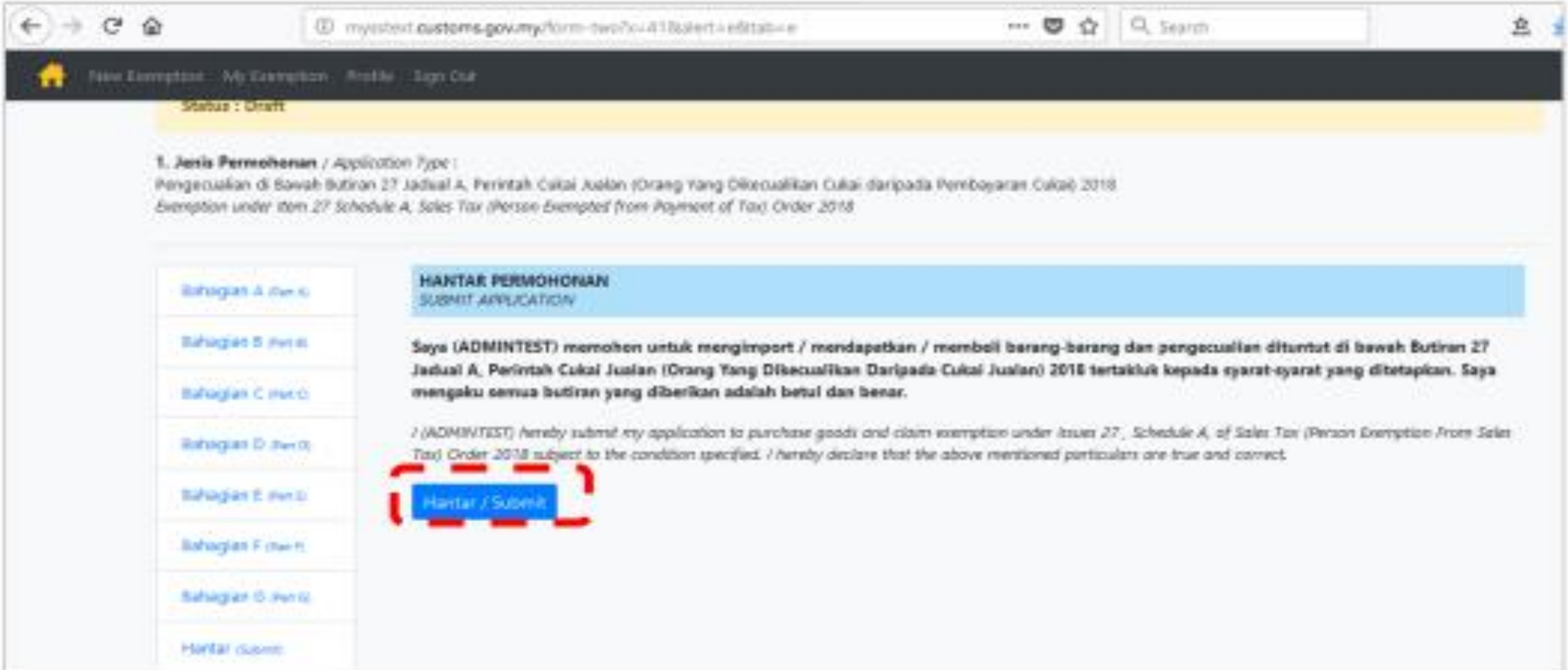
Bahagian E (Part E)

Bahagian F (Part F)

Bahagian G (Part G)

Hantar (Submit)

Part A: Application Information
Part B: Person Designated to Sign Certificate of Exemption Information (as in column (5) schedule a)
Part C: Information of Ministry/Department/Agency/Institution being represented (if applicable)*
Part D: Supplier Information
Part E: Description of Goods
Part F: Description of Motor Vehicle Applied
Part G: Description of Goods Exported/Supplied/Returned


New Exemption
My Exemption
Profile
Sign Out
Status : Draft
1. Jenis Permohonan / Application Type :
Pengecualian di Bawah Butiran 27 Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Cukai daripada Pembayaran Cukai) 2018
Exemption under item 27 Schedule A, Sales Tax (Person Exempted from Payment of Tax) Order 2018
Bahagian A
Bahagian B
Bahagian C
Bahagian D
Bahagian E
Bahagian F
Bahagian G
Hantar
HANTAR PERMOHONAN
SUBMIT APPLICATION
Saya (ADMINTEST) memohon untuk mengimport / mendapatkan / membeli barang-barang dan pengecualian dituntut di bawah Butiran 27 Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Cukai Jualan) 2018 tertakluk kepada syarat-syarat yang ditetapkan. Saya mengaku semua butiran yang diberikan adalah betul dan benar.
I (ADMINTEST) hereby submit my application to purchase goods and claim exemption under Issues 27, Schedule A, of Sales Tax (Person Exemption From Sales Tax) Order 2018 subject to the condition specified. I hereby declare that the above mentioned particulars are true and correct.
Hantar / Submit


TAHNIAH.
PERMOHONAN PENGECUALIAN PEMBAYARAN CUKAI JUALAN UNTUK PENGIMPORT / MEMBELI BARANG DI BAWAH JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018 BERJAYA DIHANTAR.
APPLICATION FOR EXEMPTION FROM PAYMENT OF TAX ON IMPORT / PURCHASE GOODS UNDER SCHEDULE A, SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER 2018 DELIVERED
Show My Exemption Application

Nombor Sijil Pengecualian : H10-1808-27100041

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018
AKTA CUKAI JUALAN 2018

SIJIL DI BAWAH PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Saya
ADMINTEST
(Pengarah, Pengurus, Setiausaha, atau lain-lain orang diberi kuasa)
bagi **MYAIRLINE BHD**
beralamat **NO 15 PERSIARAN PERDANA KAWASAN PERINDUSTRIAN PERDANA 44444 BUKIT PERDANA SELANGOR**
dengan ini mengakui bahawa barang-barang yang diperihalkan dalam lampiran adalah diimport/dibeli

Thank You