



**ROYAL MALAYSIAN CUSTOMS
DEPARTMENT**

**GUIDELINES :
SST-02 RETURNS
(MANUAL SUBMISSION)**

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Internal Tax Division
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The guideline below will help you to fill in the return.

SST – 02

SALES TAX / SERVICES TAX RETURN

PART A : REGISTERED PERSON PARTICULARS		
FIELD		EXPLANATORY NOTES
1)	SST Registration Number.*	Please state CJ / CP number. Example: J11-8018-2000001* *As stated in the CJ / CP Registration approval letter.
2)	Registered Person Name *	Registered person name as stated in the Sales Tax / Services Tax Registration approval letter.
3)	Taxable Period*	Please state taxable period (start and end dates) to be declare and pay. Specify the day / month / year as follows: <u>Examples:</u> Taxable period: October 2018 Start Date: 01/09/2018 End Date: 31/10/2018
4)	Return and Payment Due Date	Please state the return and payment due date. Specify the day / month / year as follows: <u>Examples:</u> For taxable period start 01/09/2018 till 31/10/2018, the due date for return and payment is 30/11/2018.
PART B1 : SALES / SERVICE DETAILS		
5)	Number	State the numbers of
6)	Description of Taxable Goods / Type of Taxable Service Provided.*	State the description about the taxable goods or type of taxable services
7)	Customs Tariff Code / Service Type Code.*	State the tariff code for the good sold or the services type code for the service provided.
8)	Value of Taxable Goods Sold / Value of Work Performed *	State the value of goods sold / value of work performed / value of service provided in Malaysian currency (RM)

9)	Value of Goods For Own Used / Disposed or Values of Free Services (RM)	State the value of goods used for own used / goods disposed or Values of Free Services in Malaysian currency (RM)
10)	Value of Taxable Service *	State the value of the taxable service
PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES, DISPOSED, OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)		
11)	Total Value of Tax Payable as Per Tax Rate : a) Taxable Goods at 5% Rate b) Taxable Goods at 10% Rate c) Taxable Services other than from Group H d) Taxable Services from Group H	NOT TO BE FILLED The total value of tax payable as per tax rate will be auto populate based on the information declared on Part B1 .
12)	Total Value of Tax Payable. (12) = [11(a) + 11(b)] or [11(c) + 11(d)]	State the value of tax payable in Malaysian currency (RM) Sales Tax Returns : (12) = [11(a) + 11(b)] or; Services Tax Returns : (12) = [11(c) + 11(d)]
13)	Amount of Tax Deducted from Credit Note / Contra Tax	State the amount of tax deducted from credit note or contra tax in Malaysian currency (RM)
14)	Total Tax Payable Before Penalty Imposed (14) = (12) - (13)	State the total tax payable before penalty imposed in Malaysian currency (RM)
15)	Penalty Rate / Penalty Amount	NOT TO BE FILLED
16)	Total of Tax Payable Inclusive Penalty (16) = (14) + (15)	The amount and penalty rate involved will be generated by the system based on the number of days delayed in submitting the returns and payment
PART C : GOODS UNDER SCHEDULE 2, SALES TAX ORDER (TAX RATE) 2018		
17)	Total Value of Tax Payable as per rate of tax	

	At Rate (RM) Per Litre	Please state the tax rate in Malaysia Currency (RM) per litre, quantity sold, value of taxable sales and the value of tax payable in Malaysia Currency (RM).
	At Rate (RM) Per Kilogram	Please state the tax rate in Malaysia Currency (RM) per kilogram, quantity sold, value of taxable sales and the value of tax payable in Malaysia Currency (RM).
	At Rate (%) ad-valorem	Please state the ad-valorem rate, quantity sold, value of taxable sales and the value of tax payable in Malaysia Currency (RM).
Note : Please provide attachment if necessary.		

PART D : SALES EXEMPTED FROM SALES TAX

18)	<p>Sales of Taxable Goods Exempted From Tax Under Sales Tax (Goods Exempted From Sales Tax) Order 2018</p> <p>a) Export / Special Area / Designated Area</p> <p>b) Local sales exempted to person under Sales Tax (Person Exempted From Sales Tax) Order 2018</p> <p>1) Schedule A (Class of Person)</p> <p>2) Schedule B (Manufacturer of specific nontaxable goods)</p> <p>3) Schedule C (Raw Materials / Packaging / Components)</p> <p>i) Item 1 and 2 (Purchase / Importation of Raw Material Exempted From Sales Tax)</p>	<p>State the total sales of taxable goods Exempted from tax under the Sales Tax (Goods Exempted From Sales Tax) Order 2018</p>
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	<p>ii) Item 3 and 4 ((Purchase / Importation of Raw Material on behalf of Registered Manufacturer Exempted From Sales Tax)</p> <p>iii) Item 5 (Value of Work Performed Exempted from Sales Tax)</p>	
PART E : PURCHASE UNDER THE SCHEDULE C, SALES TAX (PERSON EXEMPTED FROM PAYMENT OF SALES TAX) ORDER 2018		
19)	Item 1 and 2 (Purchase / Importation of Raw Material Exempted From Sales Tax)*	State the amount of purchase / importation of raw material exempted from sales tax in Malaysian currency (RM).
20)	Item 3 and 4 (Purchase / Importation of Raw Material on behalf Registered Manufacturer Exempted From Sales Tax)*	State the amount of purchase or importation of raw material on behalf registered manufacturer exempted from sales tax in Malaysian currency (RM)
21)	Item 5 (Value of Work Performed Exempted from Sales Tax)*	State the amount of value of work performed exempted from sales tax in Malaysian currency (RM)
PART F : DECLARATIONS		
22)	<p>I as an authorized officer hereby certify that the particulars stated in this return are complete and true.</p> <p>Date</p> <p>Signature</p>	Please sign and indicate the date of declaration and to confirm that the details in declaration of this return is true and complete.
23)	Name of Declarant	State the name of the declarant of the SST-03 return

24)	Identity Card / Passport No	State the identity card or passport number of the declarant
25)	Designation of Declarant	State the designation of the declarant
26)	Telephone No.	State the telephone number of the declarant
PART E : FOR OFFICIAL USE		
27)	a) Received Date b) Post Marked Date c) Received Officer	State the date of return received, the postmark date and the received officer.