



ROYAL MALAYSIAN CUSTOMS DEPARTMENT

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

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The guideline below will help you to fill in the Form SST-02 manually.

SST – 02

SALES TAX / SERVICES TAX RETURN

PART A : REGISTERED PERSON PARTICULARS

PARTICULARS		EXPLANATORY NOTES
1)	Type of return*	Please tick the type of return applicable.
	SST Registration Number*	Please state CJ / CP number. Example: J11-8018-2000001* *As stated in the CJ / CP Registration approval letter.
2)	Name of Registered Manufacturer / Registered Person*	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 number of sale/ service details.
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6)	Description of Taxable Goods / Types of Taxable Service Provided / Imported.*	State the description about the taxable goods or type of taxable services / imported services provided.
7)	Customs Tariff Code.*	State the tariff code for the good sold.
8)	Value of Taxable Goods Sold (Including Value of Debit Note) / Value of Work Performed.* (RM)	State the value of goods sold including value of debit note / value of work performed / value of service provided in Ringgit Malaysia (RM) <i>(This column is to be filled by sales tax registered manufacturer only).</i>
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 Ringgit Malaysia (RM).
10)	Value of Taxable Service (Including Value of Debit Note) * (RM)	State the value of the taxable services provided including the value of debit note in Ringgit Malaysia (RM). <i>(This column is to be filled by service tax registered person only).</i>
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	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <p>For item 11 a), b) & c), the total value of tax payable as per accordance tax rate shall be calculated according to the information declared in Part B1.</p> </div>

	d) Taxable Services from Group H	For Item 11d), the total of taxable amount payable in accordance with the amount of card issued (unit).
12)	Total Value of Tax Payable. (12) = [11(a) + 11(b)] or [11(c) + 11(d)]	State the value of tax payable in Ringgit Malaysia (RM). Sales Tax Returns : (12) = [11(a) + 11(b)] or; Services Tax Returns : (12) = [11(c) + 11(d)]
13)	Amount of Tax Deduction. a) Tax Deduction from Credit Note* b) Total of Sales Tax Deduction Approved c) Service Tax Deduction.	For item 13a), state the amount of tax deducted from credit note. NO NEED TO FILL Item 13b) will be automatically generated by system. <i>(This column is to be filled by sales tax registered manufacturer only).</i> Item 13c) to be filled once the approval have been approved by Director General under section 39 Service Tax Act 2018. <i>(This column is to be filled by service tax registered person only).</i>
13A)	Adjustment of Eligible Sales Tax Deduction*	This column shall be fill if there is sales tax deduction which exceeds the value of sales tax payable from previous taxable period. <i>(This column is to be filled by sales tax registered manufacturer only).</i>
14)	Total Tax Payable Before Penalty Imposed* (14) = (12) – (13)	State the total tax payable before penalty imposed in Ringgit Malaysia (RM) based on the following formula: (14) = (12) – (13)

15)	Penalty Rate / Penalty Amount	<p>NO NEED TO FILL</p> <p>The amount and penalty rate involved will be generated by the system based on the number of days delayed in submitting the return and payment.</p>
16)	Total of Tax Payable Inclusive Penalty (16) = (14) + (15)	
<p>PART C : GOODS UNDER SCHEDULE 2, SALES TAX ORDER (TAX RATE) 2018 (This part need to be filled by registered manufacturer only, if applicable)</p>		
17)	<p>Total Value of Tax Payable as per rate of tax.</p> <p>At Rate (RM) Per Litre.*</p> <p>At Rate (RM) Per Kilogram.*</p> <p>At Rate (%) ad-valorem.*</p>	<p>Please state the tax rate in Ringgit Malaysia (RM) per litre, quantity sold, value of taxable sales and the value of tax payable.</p> <p>Please state the tax rate in Ringgit Malaysia (RM) per kilogram, quantity sold, value of taxable sales and the value of tax payable.</p> <p>Please state the ad-valorem rate, quantity sold, value of taxable sales and the value of tax payable in Ringgit Malaysia (RM).</p> <p>*Note: Please provide attachment if necessary.</p>
<p>PART D : SALES/ SERVICES EXEMPTED FROM TAX</p>		
18)	<p>Sales of Taxable Goods/Taxable Services.*</p> <p>a) Export / Special Area / Designated Area.*</p> <p>b) Local sales exempted to person under the Sales Tax (Person Exempted From Payment Sales Tax) Order 2018.</p> <p>1) Schedule A (Class of Person).*</p>	<p>For item 18a) and b) please state the total sales of taxable goods exempted from tax under the Sales Tax (Goods Exempted From Sales Tax) Order 2018.</p> <p>(This column need to be filled by sales tax registered manufacturer only).</p>

	<p>2) Schedule B (Manufacturer of specific nontaxable goods).*</p> <p>3) Schedule C (Registered Manufacturer).*</p> <p>i) Item 1 and 2 (Purchase / Importation of Raw Material/ Components/ Packing and Packaging Materials Exempted From Sales Tax).*</p> <p>ii) Item 3 and 4 (Purchase / Importation of Raw Material / Components/ Packing and Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).*</p> <p>iii) Item 5 (Value of Work Performed Exempted from Sales Tax).*</p> <p>c) Total Value of Exempted Taxable Services.</p>	<p>For item 18c) please state the total value of exempted taxable services. <i>(This column need to be filled by service tax registered person only).</i></p>
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**PART E : PURCHASE UNDER THE SCHEDULE C, SALES TAX
(PERSON EXEMPTED FROM PAYMENT OF SALES TAX) ORDER 2018**

(This part need to be filled by registered manufacturer only, if applicable)

19)	Item 1 and 2 (Purchase / Importation of Raw Materials / Components / Packing and Packaging Materials Exempted From Sales Tax).*	State the amount of purchase / importation of raw materials, components, packing and packaging materials exempted from sales tax in Ringgit Malaysia (RM).
20)	Item 3 and 4 (Purchase / Importation of Raw Materials / Components / Packing and Packaging Materials on Behalf of Registered Manufacturer Exempted From Sales Tax).*	State the amount of purchase or importation of raw materials, components, packing and packaging materials on behalf of registered manufacturer exempted from sales tax in Ringgit Malaysia (RM).
21)	Item 5 (Value of Work Performed Exempted from Sales Tax).*	State the value of work performed exempted from sales tax in Ringgit Malaysia (RM)

PART F : DECLARATIONS

22)	<p>I as the authorized person under section 89 or 90 of Sales Tax Act 2018 / Section 74 or 75 of Service Tax Act 2018 hereby certify that the particulars stated in this return are true and complete and agree that any notice to be served to me through electronic service.*</p> <p>Date*</p> <p>Declarant's 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 and agree that any notice to be served to me through electronic service.
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23)	Name of Declarant.*	State the name of the declarant of the SST-02 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 G : FOR OFFICE USE		
27)	a) Date Return Received b) Post Marked Date c) Receiving Officer	This column is for official used only.