31 Disember 2019
31 December 2019
P.U. (A) 390

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERATURAN-PERATURAN CUKAI JUALAN (PINDAAN) 2019

SALES TAX (AMENDMENT) REGULATIONS 2019

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

Copyright of the Attorney General's Chambers of Malaysia

AKTA CUKAI JUALAN 2018

PERATURAN-PERATURAN CUKAI JUALAN (PINDAAN) 2019

PADA menjalankan kuasa yang diberikan oleh seksyen 106 Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Jualan (Pindaan) 2019**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2020.

Pindaan peraturan 2

2. Peraturan-Peraturan Cukai Jualan 2018 [*P.U. (A) 203/2018*], yang disebut "Peraturan-Peraturan ibu" dalam Peraturan-Peraturan ini, dipinda dalam subperaturan (1), dengan memasukkan selepas takrif "pembekal" takrif yang berikut:

‘ "perkhidmatan kurier" mempunyai erti yang diberikan kepadanya di bawah peraturan 2, Peraturan-Peraturan Perkhidmatan Pos (Pelesenan) 2015 [*P.U. (A) 78/2015*];".

Pindaan peraturan 4

3. Peraturan 4 Peraturan-Peraturan ibu dipinda dengan menggantikan perkataan "pengenalan" dengan perkataan "pendaftaran".

Pindaan peraturan 10

4. Peraturan 10 Peraturan-Peraturan ibu dipinda—

(a) dalam subperaturan (1), dengan memasukkan selepas perkataan "pos" perkataan " atau perkhidmatan kurier"; dan

Copyright of the Attorney General's Chambers of Malaysia

(b) dalam subperaturan (2)—

(i) dalam perenggan *(a),* dengan memotong perkataan "atau" di hujung perenggan itu; dan

(ii) dengan memasukkan selepas perenggan *(a)* perenggan yang berikut:

"*(aa)* dalam hal penyerahan melalui perkhidmatan kurier, pada tarikh nombor jejak penghantaran itu direkodkan dalam sistem syarikat perkhidmatan kurier; atau".

Pindaan peraturan 12

5. Peraturan 12 Peraturan-Peraturan ibu dipinda—

(a) dalam subperaturan (2), dengan memasukkan selepas perkataan "pos" perkataan "atau perkhidmatan kurier"; dan

(b) dengan menggantikan subperaturan (3) dengan subperaturan yang berikut:

"(3) Apa-apa cek atau bank draf yang dihantar melalui pos atau perkhidmatan kurier di bawah subperaturan (2) hendaklah disifatkan telah diterima—

(a) dalam hal penyerahan melalui pos, pada tarikh tanda pos; atau

(b) dalam hal penyerahan melalui perkhidmatan kurier, pada tarikh nombor jejak penghantaran itu direkodkan dalam sistem syarikat perkhidmatan kurier.".

Copyright of the Attorney General's Chambers of Malaysia

Pindaan peraturan 16A

6. Peraturan 16A Peraturan-Peraturan ibu dipinda—

(a) dalam subperaturan (1), dengan menggantikan perkataan "komponen atau bahan pembungkusan" dengan perkataan "komponen, atau bahan bungkusan dan pembungkusan";

(b) dengan menggantikan subperaturan (2) dengan subperaturan yang berikut:

"(2) Suatu permohonan untuk pemotongan cukai jualan di bawah subseksyen 41A(2A) Akta boleh dibuat kepada Ketua Pengarah."; dan

(c) dengan menggantikan subperaturan (3) dengan subperaturan yang berikut:

"(3) Ketua Pengarah boleh menolak apa-apa permohonan yang dibuat di bawah subperaturan (1).".

Pindaan peraturan 16B

7. Peraturan 16B Peraturan-Peraturan ibu dipinda—

(a) dengan menggantikan nota bahu dengan nota bahu yang berikut:

"Peratusan potongan cukai jualan"

(b) dengan menggantikan perkataan "kadar yang berikut" dengan perkataan "peratusan yang berikut"; dan

(c) dengan menggantikan perkataan "**Kadar potongan cukai jualan**" dengan perkataan "**Peratusan potongan cukai jualan**".

Copyright of the Attorney General's Chambers of Malaysia

Pindaan peraturan 16D

8. Peraturan 16D Peraturan-Peraturan ibu dipinda dengan menggantikan peraturan 16D dengan peraturan yang berikut:

"**Penolakan permohonan untuk pemotongan cukai jualan**

16D. Ketua Pengarah boleh menolak suatu permohonan untuk pemotongan cukai jualan yang dibuat di bawah subseksyen 41A(2A) Akta jika Ketua Pengarah berpuas hati bahawa pengilang berdaftar—

(a) telah memberikan apa-apa maklumat palsu, mengelirukan atau tidak tepat dalam permohonannya; atau

(b) telah pada bila-bila masa berhenti mengilang barang bercukai.".

Pindaan peraturan 16E

9. Subperaturan 16E(1) Peraturan-Peraturan ibu dipinda dalam perenggan *(a)* dengan menggantikan perkataan "kadar" dengan perkataan "peratusan".

Pindaan peraturan 17

10. Peraturan 17 Peraturan-Peraturan ibu dipinda dengan menggantikan peraturan 17 dengan peraturan yang berikut:

"**Pulang balik**

17. (1) Pulang balik cukai jualan di bawah seksyen 40 Akta boleh dibenarkan jika barang bercukai yang pulang balik itu dituntut telah memenuhi syarat-syarat yang berikut:

(a) barang bercukai itu telah dieksport dalam tempoh tiga bulan, atau apa-apa tempoh yang diluluskan oleh Ketua Pengarah—

(i) daripada tarikh cukai jualan itu telah dibayar bagi pengimportan barang bercukai itu; atau

Copyright of the Attorney General's Chambers of Malaysia

(ii) daripada tarikh pengeluaran invois bagi pembelian barang bercukai itu.

(b) barang bercukai itu telah diisytiharkan dalam Borang Pengisytiharan Eksport Kastam atau dokumen lain yang ditentukan oleh Ketua Pengarah pada masa eksport dan pengisytiharan eksport itu telah diluluskan;

(c) suatu notis bertulis telah diberikan kepada pegawai kanan cukai jualan pada atau sebelum masa eksport mengikut cara yang ditentukan oleh Ketua Pengarah yang menyatakan bahawa suatu tuntutan pulang balik cukai jualan yang telah dibayar ke atas barang bercukai yang akan dieksport itu akan dibuat di bawah seksyen 40 Akta;

(d) barang bercukai itu telah ditentukan dan dieksport dengan memuaskan hati pegawai kanan cukai jualan di tempat eksport;

(e) cukai jualan itu telah dibayar sebelum barang itu dieksport;

(f) barang bercukai itu tidak termasuk dalam kelas barang yang pembayaran pulang balik itu dilarang oleh peraturan-peraturan yang dibuat di bawah Akta Kastam 1967; dan

(g) barang bercukai itu tidak digunakan selepas pengimportan atau selepas pembayaran cukai jualan.

(2) Permohonan pulang balik untuk cukai jualan hendaklah—

(a) dibuat dalam Borang JKDM No. 2 dalam tempoh tiga bulan dari tarikh barang bercukai dieksport dan pemohon

Copyright of the Attorney General's Chambers of Malaysia

hendaklah mengisytiharkan bahawa barang bercukai itu tidak akan didaratkan semula atau diturunkan dan tidak diniatkan untuk didaratkan semula atau diturunkan pada mana-mana tempat di Malaysia; dan

(b) diserahkan kepada pejabat pentadbiran cukai jualan yang mana pemohon mempunyai premis perniagaannya bersama-sama dengan borang dan dokumen yang berikut:

(i) Borang Kastam No. 1, Borang Kastam No. 9, invois daripada pengilang berdaftar atau apa-apa dokumen lain yang diluluskan oleh Ketua Pengarah yang mengandungi butiran cukai jualan yang dibayar; dan

(ii) invois jualan kepada pembeli, Borang Kastam No. 2 atau apa-apa dokumen lain yang diluluskan oleh Ketua Pengarah yang mengandungi butir-butir barang bercukai yang dieksport.

(3) Pegawai kanan cukai jualan boleh menghendaki orang yang membuat permohonan pulang balik untuk memberikan apa-apa dokumen selain yang dinyatakan dalam subperaturan (2) atau maklumat yang difikirkannya perlu.

(4) Permohonan bagi pulang balik cukai jualan yang telah dibayar berkenaan dengan mana-mana satu konsainan barang bercukai yang dieksport hendaklah tidak kurang daripada dua ratus ringgit.

(5) Walau apa pun subperaturan (4), dalam hal barang bercukai yang dieksport adalah tertakluk kepada cukai jualan, duti import dan duti eksais dan permohonan untuk pulang balik dibuat atas semua cukai dan duti itu, apa-apa amaun cukai jualan boleh dituntut.

Copyright of the Attorney General's Chambers of Malaysia

(6) Jumlah pulang balik yang dibenarkan hendaklah dikira pada kadar cukai jualan dilevikan atau dikenakan pada masa import atau dibeli, atau pada kadar cukai jualan dilevikan atau dikenakan ke atas barang yang sama deskripsi pada masa eksport barang bercukai itu, yang mana lebih rendah.

(7) Bagi maksud subperaturan (2), "Borang Kastam No. 1", "Borang Kastam No. 2" dan "Borang Kastam No. 9" ertinya borang yang ditetapkan dalam Peraturan-Peraturan Kastam 2019 [*P.U. (A) 397/2019*].".

Pindaan Jadual Kedua

11. Peraturan-Peraturan ibu dipinda dengan menggantikan Jadual Kedua dengan jadual yang berikut:

Copyright of the Attorney General's Chambers of Malaysia

“ ⌜*SST-01* ⌝

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

PERMOHONAN PENDAFTARAN CUKAI JUALAN DAN CUKAI PERKHIDMATAN
APPLICATION FOR SALES TAX AND SERVICE TAX REGISTRATION

Nota Penting *(Important Notes)*

1) Sila isikan borang ini menggunakan **HURUF BESAR** sahaja.
   *Please use **BLOCK LETTERS** only.*
2) Sila rujuk **Panduan Mengisi Borang Pendaftaran SST-01.**
   *Please refer to **SST-01 Registration Form Guidelines.***
3) Sila rujuk **Kod Tariff Kastam** bagi mengisi butiran kod tariff bagi barangan siap untuk Cukai Jualan.
   Please refer to the Custom Tariff Code to fill in the tariff code of finished goods for Sales Tax.
4) Ruangan yang bertanda (*) adalah wajib diisi.
   Column with (*) is a mandatory field.
5) Sila tandakan (X) dalam petak yang berkenaan.
   Please tick (X) accordingly.
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 PERNIAGAAN
PART A : BUSINESS PARTICULARS

Jenis permohonan pendaftaran / *Type of registration application*

☐ **CUKAI JUALAN / *SALES TAX*** ☐ **CUKAI PERKHIDMATAN / *SERVICE TAX***

☐ **PENDAFTARAN SUKARELA – Bawah Nilai Jualan Barang / Perkhidmatan Bercukai / Aktiviti Yang Dikecualikan**
VOLUNTARY REGISTRATION – Below Sale Value Of Taxable Goods / Service / Exempted Activities

1) Sila isikan maklumat berkaitan:
   Please fill in relevant details:

a) No. Pendaftaran GST.
   GST Registration No. ☐ _____

b) No. Pendaftaran Cukai Pelancongan
   Tourism Tax Registration No. ☐ _____

c) No. Rujukan Cukai Pendapatan
   Income Tax Reference No. ☐ _____

2) No. Rujukan Audit Kastam (jika berkaitan)
   Customs Audit Reference No. (if any) _____

3) Jika permohonan disebabkan oleh penggantian perniagaan pengilang berdaftar, sila isikan tarikh penggantian, nombor daftar dan nama pengilang berdaftar terdahulu.
   If the application is due to the registered manufacturer's business succeeded, please fill in the date of succession, previous registration number and previous registered manufacturer's name.
   _____ _____ _____

4) Jenis Perniagaan* : (Sila tandakan (X) petak yang berkenaan)
   *Business Types** *(Please tick (X) accordingly)*

a) Pemilikan Tunggal / *Sole-Proprietorship* ☐
b) Rakan Kongsi / *Partnership* ☐
c) Syarikat Sendirian Berhad / *Private Limited Company* ☐
d) Bahagian atau Cawangan / *Division or Branch* ☐
e) Perkongsian Liabiliti Terhad / *Limited Liability Partnership* ☐
f) Syarikat Berhad / *Limited Company* ☐
g) Pertubuhan / *Association* ☐
h) [1]Lain-lain / *[1]Others* ☐

Copyright of the Attorney General's Chambers of Malaysia

5) No. Pendaftaran Perniagaan atau No. Kad Pengenalan *
*Business Registration No. or Identity Card No.**

6) Nama dan Alamat Berdaftar Perniagaan.*
*Name and Registered Address of Business.**

7) Nama Perdagangan
Trade Name

8) Alamat Tempat Pengilangan
Place of Manufacturing Address

9) Nama dan Alamat Cawangan
(Jika ada)
Name and Branch Address
(If any)

10) Alamat Surat Menyurat Perniagaan (jika berlainan dari item 6)
Correspondence Address of Business (if different from item 6)

11) No. Telefon.*
*Telephone No.**

12) No. Faks.
Fax No.

13) Alamat E-mel *
*Email Address **

14) Senarai Maklumat Pengarah / Pemilik Perniagaan.*
*Details of Director / Owner.**

(a) Bil. *No.*	*(b)* Nama * *Name *	*(c)* Alamat Terkini * *Current Address *	*(d)* No. Tel.* *Tel. No.**	*(e)* No. Kad Pengenalan* Passport / *Identity Card / Passport No.**	*(f)* Warganegara* *Nationality *	*(g)* Tarikh Lantikan* *Appointment Date**

BAHAGIAN B : BUTIRAN PENGILANGAN/ PERKHIDMATAN
PART B : MANUFACTURING / SERVICE DETAILS

15) Senarai Barang Siap / Perkhidmatan Bercukai
List of Taxable Finished Goods / Service:

a) (1) Nama Barangan Siap* dan (2) Kod Tariff*
(1) Finished Goods and (2) Tariff Code**

i. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

ii. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

b) Tandakan (X) jika ada membuat kerja subkontrak* ☐
*Tick (X) for subcontract work**

(1) Nama Barangan Siap* dan (2) Kod Tariff*
(1) Finished Goods and (2) Tariff Code**

i. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

ii. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

c) (1) Pilih Kumpulan Perkhidmatan berkaitan (Rujuk Lampiran A)*
Select relevant Service Group (Refer to Annex A)
(2) Jelaskan Perkhidmatan (Jika Perlu)
Specify Service (If required)

(1) ☐ ☐☐☐☐ ☐☐ ☐☐☐
(2) .....

(1) ☐ ☐☐☐☐ ☐☐ ☐☐☐
(2) .....

Copyright of the Attorney General's Chambers of Malaysia

16) Isi maklumat berkaitan:
Fill in relevant details:

(Hari) *(Day)* (Bulan) *(Month)* (Tahun) *(Year)*

a) Tarikh Mula Perniagaan *
*Business Commencement Date**

b) Tarikh Mula Pengilangan / Perkhidmatan *
*Manufacturing / Service Commencement Date**

c) Tarikh Mencapai Nilai Jualan Barang Bercukai / Nilai Kerja Yang Dilakukan / Perkhidmatan Bercukai
Date of Achieving Sale Value of Taxable Goods / Value of Work Performed /Value of Taxable Service

17) Jumlah Nilai Jualan Barang Bercukai / Nilai Kerja Yang Dilakukan / Nilai Perkhidmatan Bercukai Tahunan *
*Total Annual Value of Taxable Goods Sale / Value of Work Performed/Value of Taxable Service **

RM

18) Barang-barang dijual / dilupuskan dengan cara berikut.*
Goods sold or disposed of by :

(Nyatakan peratusan (%) jualan / pelupusan)
(Indicate percentage (%) of goods sold or disposed of)

a) Jualan Tempatan
Local Sales

b) Eksport
Export

c) Jualan ke Kawasan Khas / Kawasan Ditetapkan
Sale to Special Areas / Designated Areas

d) Lain-lain (nyatakan)
Others (specify) .....

19) Bulan Kewangan Tahunan Berakhir.*
*Financial Year End Month.**

(bulan) *(month)*

BAHAGIAN C : AKUAN PEMOHON
PART C : APPLICANT DECLARATIONS

20) Saya, mengaku bahawa maklumat dinyatakan dalam borang ini dan dokumen sokongan disertakan adalah benar dan lengkap.
I, hereby declare that the information stated in this form and any supporting documents furnished as true and complete.

Tarikh / *Date*

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

.....
Tandatangan Pemohon *
*Applicant Signature **

21) Nama Pemohon *
*Name of Applicant **

22) No. Kad Pengenalan / Passport *
*Identity Card / Passport No. **

23) Jawatan *
*Designation **

24) No Telefon *
*Telephone No**

BAHAGIAN D : UNTUK KEGUNAAN PEJABAT
PART D : FOR OFFICIAL USE

25) Pendaftaran diluluskan / Ditolak (Potong yang tidak berkenaan).
Registration Approved / Rejected (Strike if not applicable)

Tarikh / *Date*

(Hari) *(Day)* / (Bulan) *(Month)* / (Tahun) *(Year)*

....
Tandatangan Pelulus
Approval Signature

Copyright of the Attorney General's Chambers of Malaysia

SST-02

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)* *Type of Return (Tick x in the relevant box)**	☐	☐

No. Pendaftaran SST.*
*SST Registration No.**

2) Nama Pengilang Berdaftar / Orang Berdaftar*.
*Name of Registered Manufacturer / Registered Person.**

3) Tempoh Bercukai.*
*Taxable Period.**

	(hari) *(day)*	(bulan) *(month)*	(tahun) *(year)*		(hari) *(day)*	(bulan) *(month)*	(tahun) *(year)*
dari *from*	☐☐	☐☐	☐☐	hingga *untill*	☐☐	☐☐	☐☐

4) Tarikh Akhir Serahan Penyata dan Bayaran*
*Return and Payment Due Date**

(hari) *(day)*	(bulan) *(month)*	(tahun) *(year)*
☐☐	☐☐	☐☐

Copyright of the Attorney General's Chambers of Malaysia

BAHAGIAN B1 : MAKLUMAT JUALAN / PERKHIDMATAN
PART B1 : SALES / SERVICE DETAILS

(5) Bil. *No.*	(6) Maklumat Barang Bercukai / Jenis Perkhidmatan Bercukai Disediakan/ Diimport.* *Description of Taxable Goods / Type of Taxable Service Provided/Imported.**	(7) Kod Tariff Kastam.* *Customs Tariff Code.**	(8) Nilai Barang-barang Dijual (Termasuk Nilai Nota Debit) / Nilai Kerja Yang Dilakukan.* *Value of Taxable Goods Sold (Including Value of Debit Note) / Value of Work Performed. ** **(RM)**	(9) Nilai Barang-barang Yang Dipakai Sendiri / Dilupus Nilai Perkhidmatan Yang Diberi Percuma* *Value of Goods For Own Used / Disposed Values of Free Services ** **(RM)**	(10) Nilai Perkhidmatan Bercukai (Termasuk Nilai Nota Debit) * *Value of Taxable Service (including Value of Debit Note)** **(RM)**
		JUMLAH.* ***TOTAL.****			
		JUMLAH KESELURUHAN.* ***NET TOTAL.****			

BAHAGIAN B2 : NILAI CUKAI YANG KENA DIBAYAR ATAS BARANGAN (JUALAN / PELUPUSAN / KEGUNAAN SENDIRI) / PERKHIDMATAN (PERKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI)
PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES/ DISPOSED/ OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)

11) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar Mengikut Kadar Cukai.*
*Total Value of Tax Payable as Per Tax Rate.**

	Nilai Jualan / Perkhidmatan Bercukai / Bilangan Kad *Value of Taxable Sales / Service / No. of Cards*	Kadar Cukai *Tax Rate*	Nilai Cukai Kena Bayar *Value of Tax Payable*
a) Barangan Bercukai Berkadar 5%. *Taxable Goods at 5% Rate.*	RM	5%	RM
b) Barangan Bercukai Berkadar 10%. *Taxable Goods at 10% Rate.*	RM	10%	RM
c) Perkhidmatan Bercukai selain dari Kumpulan H. *Taxable Services other than from Group H.*	RM	6%	RM
d) Perkhidmatan Bercukai dari Kumpulan H. *Taxable Services from Group H.*	UNIT	RM 25	RM

12) Jumlah Nilai Cukai Yang Kena Dibayar.*
*Total Value of Tax Payable.**
(12) = [11(a) + 11(b)] **ATAU** / **OR** [11(c) + 11(d)] — RM

13) Amaun Potongan cukai
Amount of Tax Deduction

a) Potongan Cukai Melalui Nota Kredit*
*Tax Deduction from Credit Note** — RM

b) Potongan Cukai Jualan Yang Diluluskan*
*Total of Sales Tax Deduction Approved ** — RM

c) Potongan Cukai Perkhidmatan*
Service Tax Deduction. — RM

Copyright of the Attorney General's Chambers of Malaysia

13A) Pelarasan Potongan Cukai Jualan Yang Layak*
*Adjustment of Eligible Sales Tax Deduction**

RM

14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan*
*Total Tax Payable Before Penalty Imposed**
(14) = (12) - (13)

RM

15) Kadar Penalti / Amaun Penalti
Penalty Rate / Penalty Amount

% RM

16) Jumlah Cukai Kena Dibayar Termasuk Penalti
Total of Tax Payable Inclusive Penalty
(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 *Sales Quantity*	Nilai Jualan Bercukai *Value of Taxable Sales*	Nilai Cukai Kena Bayar *Value of Tax Payable*
Berkadar *At Rate*	RM	Per Liter.* *Per Litre.**		RM	RM
Berkadar *At Rate*	RM	Per Kilogram.* *Per Kilogram.**		RM	RM
Berkadar *At Rate*	%	ad-valorem.* *ad-valorem.**		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.**

RM

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).*
*Schedule A (Class of Person).**

RM

2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai).*
*Schedule B (Manufacturer of specific non taxable goods).**

RM

3) Jadual C (Pengilang Berdaftar)*
Schedule C (Registered Manufacturer)

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

RM

ii) 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

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

RM

c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan
Total Value of Exempted Taxable Services

RM

Copyright of the Attorney General's Chambers of Malaysia

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, tepat dan lengkap dan bersetuju apa-apa notis disampaikan kepada saya secara perkhidmatan elektronik.*
*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, accurate and complete and agree any notice to be served to me through electronic service.**

Tarikh / *Date**

		,			,				

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

.....

Tandatangan Pengikrar*
Declarant Signature

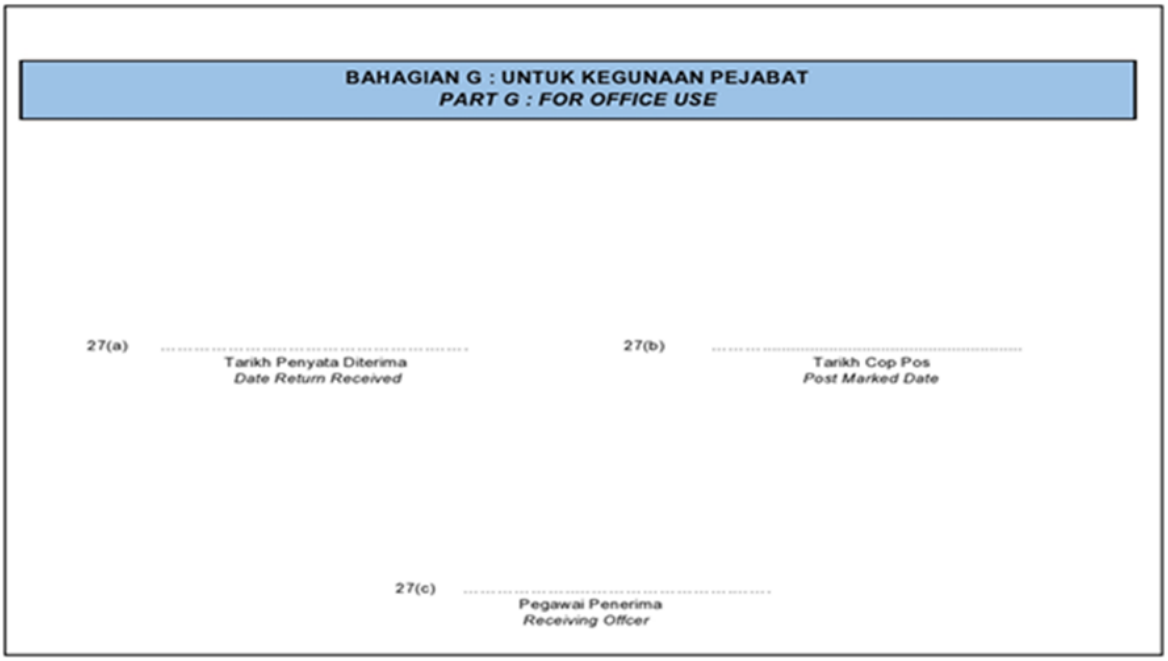
23) Nama Pengikrar.*
*Name of Declarant.**

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

25) Jawatan Pengikrar.*
*Designation of Declarant.**

26) No. Telefon.*
*Telephone No.**

Copyright of the Attorney General's Chambers of Malaysia



".

Kecualian

12. (1) Peraturan 17 yang diperkenalkan melalui peraturan 10 dalam Peraturan-Peraturan ini tidak terpakai—

(a) kepada barang bercukai yang diimport atau dibeli sebelum tarikh permulaan kuat kuasa Peraturan-Peraturan ini; dan

(b) kepada apa-apa cukai jualan yang telah dibayar ke atas barang bercukai yang dieksport sebelum tarikh permulaan kuat kuasa Peraturan-Peraturan ini.

(2) Peraturan 17 Peraturan-Peraturan ibu hendaklah terpakai kepada barang bercukai yang disebut dalam perenggan 12(1)*(a)* dan cukai jualan yang disebut dalam perenggan 12(1)*(b)* dan bagi maksud itu peraturan 17 Peraturan-Peraturan ibu hendaklah diuruskan seolah-olah ia tidak dipinda oleh Peraturan-Peraturan ini.

Copyright of the Attorney General's Chambers of Malaysia

Dibuat 16 Disember 2019
[MOF.TAX(R)700-2/8/1 JLD.3; PN(PU2)751/V]

LIM GUAN ENG
Menteri Kewangan

Copyright of the Attorney General's Chambers of Malaysia

SALES TAX ACT 2018

SALES TAX (AMENDMENT) REGULATIONS 2019

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 2019**.

(2) These Regulations come into operation on 1 January 2020.

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 subregulation (1), by inserting after the definition of "supplier" the following definition:

' "courier service" has the meaning assigned to it under regulation 2, Postal Services (Licensing) Regulations 2015 [*P.U. (A) 78/2015*];".

Amendment of regulation 4

3. Regulation 4 of the principal Regulations is amended by substituting for the word "identification" the word "registration".

Amendment of regulation 10

4. Regulation 10 of the principal Regulations is amended—

(a) in subregulation (1), by inserting after the word "post" the words "or courier services"; and

Copyright of the Attorney General's Chambers of Malaysia

(b) in subregulation (2)—

(i) in paragraph *(a),* by deleting the word "or" at the end of the paragraph; and

(ii) by inserting after paragraph *(a)* the following paragraph:

"*(aa)* in the case of delivery by courier services, on the date the tracking number of the delivery is recorded in the courier services company's system; or".

Amendment of regulation 12

5. Regulation 12 of the principal Regulations is amended—

(a) in subregulation (2), by inserting after the word "post" the words "or courier services"; and

(b) by substituting for subregulation (3) the following subregulation:

"(3) Any cheque or bank draft sent by post or courier services under subregulation (2) shall be deemed to have been received—

(a) in the case of delivery by post, on the date of post mark; or

(b) in the case of delivery by courier services, on the date the tracking number of the delivery is posted in the courier services company's system.".

Amendment of regulation 16A

6. Regulation 16A of the principal Regulations is amended—

Copyright of the Attorney General's Chambers of Malaysia

(a) in subregulation (1), by substituting for the words "components or packaging materials" the words "components, or packing and packaging materials";

(b) by substituting for subregulation (2) the following subregulation:

"(2) An application for the deduction of sales tax under subsection 41A(2A) of the Act may be made to the Director General."; and

(c) by substituting for subregulation (3) the following subregulation:

"(3) The Director General may refuse any application made under subregulation (1).".

Amendment of regulation 16B

7. Regulation 16B of the principal Regulations is amended—

(a) by substituting for the shoulder note the following shoulder note:

"Percentage of sales tax deduction"

(b) by substituting for the words "the following rates" the words "the following percentage"; and

(c) by substituting the words "**Rate of sales tax deduction**" the words "**Percentage of sales tax deduction**".

Amendment of regulation 16D

8. Regulation 16D of the principal Regulations is amended by substituting for regulation 16D the following regulation:

Copyright of the Attorney General's Chambers of Malaysia

"**Refusal of application for deduction of sales tax**

16D. The Director General may refuse an application for deduction of sales tax made under subsection 41A(2A) of the Act if the Director General is satisfied that the registered manufacturer—

(a) has provided any false, misleading or inaccurate information in his application; or

(b) has at any time ceases to manufacture taxable goods.".

Amendment of regulation 16E

9. Subregulation 16E(1) of the principal Regulations is amended in paragraph *(a)* by substituting for the word "rate" the word "percentage".

Amendment of regulation 17

10. Regulation 17 of the principal Regulations is amended by substituting for regulation 17 the following regulation:

"**Drawback**

17. (1) Drawback of sales tax under section 40 of the Act may be allowed if the taxable goods for which the drawback is claimed has fulfilled the following conditions:

(a) the taxable goods have been exported within three months, or any period as may be approved by the Director General—

(i) from the date on which the sales tax has been paid for the importation of the taxable goods; or

(ii) from the date of issuance of invoice for the purchase of the taxable goods.

Copyright of the Attorney General's Chambers of Malaysia

(b) the taxable goods have been declared in the Customs Export Declaration Form or other document determined by the Director General at the time of export and the export declaration has been approved;

(c) a written notice has been given to a senior officer of sales tax at or before the time of export in the manner as the Director General may determine stating that a claim for drawback of sales tax paid on the taxable goods to be exported will be made under section 40 of the Act;

(d) the taxable goods have been determined and exported to the satisfaction of the senior officer of sales tax at the place of export;

(e) the sales tax have been paid before the goods are exported;

(f) the taxable goods do not belong to a class of goods on which the payment of drawback is prohibited by the regulations made under the Customs Act 1967; and

(g) the taxable goods are not used after importation or after payment of sales tax.

(2) The application for drawback of sales tax shall be—

(a) made in JKDM Form No. 2 within three months from the date the taxable goods are exported and the applicant shall declare that the said taxable goods are not to be relanded or detrained and are not intended to be relanded or detrained at any place in Malaysia; and

Copyright of the Attorney General's Chambers of Malaysia

(b) be submitted to the sales tax administration office where the applicant has his business premises together with the following forms and documents:

(i) Customs Form No. 1, Customs Form No. 9, invoice from the registered manufacturer or any other documents approved by the Director General containing particulars of sales tax paid; and

(ii) sales invoice to the purchaser, Customs Form No. 2 or any other documents approved by the Director General containing particulars of exported taxable goods.

(3) The senior officer of sales tax may require the person making the application for drawback to provide any documents other than as specified in subregulation (2) or information as he may deemed necessary.

(4) The application for drawback of sales tax paid in respect of any one consignment of exported taxable goods shall not be less than two hundred ringgit.

(5) Notwithstanding subregulation (4), in the case where the exported taxable goods are subject to sales tax, import duty and excise duty and the application for drawback is made on all such tax and duties, any amount of sales tax may be claimed.

(6) The amount of drawback allowed shall be calculated at the rate of the sales tax levied or charged at the time of import or purchased, or at the rate of sales tax leviable or chargeable on goods of a like description at the time of export of the taxable goods, whichever is the lower.

Copyright of the Attorney General's Chambers of Malaysia

(7) For the purpose of subregulation (2), "Customs Form No. 1", "Customs Form No. 2" and "Customs Form No. 9" means the forms as prescribed under Customs Regulations 2019 [*P.U. (A) 397/2019*].".

Amendment of Second Schedule

11. The principal Regulations are amended by substituting for the Second Schedule the following schedule:

Copyright of the Attorney General's Chambers of Malaysia

" ⌜*SST-01* ⌝

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

PERMOHONAN PENDAFTARAN CUKAI JUALAN DAN CUKAI PERKHIDMATAN
APPLICATION FOR SALES TAX AND SERVICE TAX REGISTRATION

Nota Penting *(Important Notes)*

1) Sila isikan borang ini menggunakan **HURUF BESAR** sahaja.
   *Please use **BLOCK LETTERS** only.*
2) Sila rujuk **Panduan Mengisi Borang Pendaftaran SST-01.**
   *Please refer to **SST-01 Registration Form Guidelines.***
3) Sila rujuk **Kod Tariff Kastam** bagi mengisi butiran kod tariff bagi barangan siap untuk Cukai Jualan.
   Please refer to the Custom Tariff Code to fill in the tariff code of finished goods for Sales Tax.
4) Ruangan yang bertanda (*) adalah wajib diisi.
   Column with (*) is a mandatory field.
5) Sila tandakan (X) dalam petak yang berkenaan.
   Please tick (X) accordingly.
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 PERNIAGAAN
PART A : BUSINESS PARTICULARS

Jenis permohonan pendaftaran / *Type of registration application*

☐ **CUKAI JUALAN / *SALES TAX*** ☐ **CUKAI PERKHIDMATAN / *SERVICE TAX***

☐ **PENDAFTARAN SUKARELA – Bawah Nilai Jualan Barang / Perkhidmatan Bercukai / Aktiviti Yang Dikecualikan**
VOLUNTARY REGISTRATION – Below Sale Value Of Taxable Goods / Service / Exempted Activities

1) Sila isikan maklumat berkaitan:
   Please fill in relevant details:

a) No. Pendaftaran GST.
   GST Registration No. ☐ _____

b) No. Pendaftaran Cukai Pelancongan
   Tourism Tax Registration No. ☐ _____

c) No. Rujukan Cukai Pendapatan
   Income Tax Reference No. ☐ _____

2) No. Rujukan Audit Kastam (jika berkaitan)
   Customs Audit Reference No. (if any) _____

3) Jika permohonan disebabkan oleh penggantian perniagaan pengilang berdaftar, sila isikan tarikh penggantian, nombor daftar dan nama pengilang berdaftar terdahulu.
   If the application is due to the registered manufacturer's business succeeded, please fill in the date of succession, previous registration number and previous registered manufacturer's name.
   _____ _____
   _____

4) Jenis Perniagaan* : (Sila tandakan (X) petak yang berkenaan)
   *Business Types** *(Please tick (X) accordingly)*

a) Pemilikan Tunggal / *Sole-Proprietorship* ☐
b) Rakan Kongsi / *Partnership* ☐
c) Syarikat Sendirian Berhad / *Private Limited Company* ☐
d) Bahagian atau Cawangan / *Division or Branch* ☐
e) Perkongsian Liabiliti Terhad / *Limited Liability Partnership* ☐
f) Syarikat Berhad / *Limited Company* ☐
g) Pertubuhan / *Association* ☐
h) [1]Lain-lain / *[1]Others* ☐

Copyright of the Attorney General's Chambers of Malaysia

5) No. Pendaftaran Perniagaan atau No. Kad Pengenalan *
*Business Registration No. or Identity Card No.**

6) Nama dan Alamat Berdaftar Perniagaan.*
*Name and Registered Address of Business.**

7) Nama Perdagangan
Trade Name

8) Alamat Tempat Pengilangan
Place of Manufacturing Address

9) Nama dan Alamat Cawangan
(Jika ada)
Name and Branch Address
(If any)

10) Alamat Surat Menyurat Perniagaan (jika berlainan dari item 6)
Correspondence Address of Business (if different from item 6)

11) No. Telefon.*
*Telephone No.**

12) No. Faks.
Fax No.

13) Alamat E-mel *
*Email Address **

14) Senarai Maklumat Pengarah / Pemilik Perniagaan.*
*Details of Director / Owner.**

(a) Bil. *No.*	*(b)* Nama * *Name *	*(c)* Alamat Terkini * *Current Address *	*(d)* No. Tel.* *Tel. No.**	*(e)* No. Kad Pengenalan* Passport / *Identity Card / Passport No.**	*(f)* Warganegara* *Nationality *	*(g)* Tarikh Lantikan* *Appointment Date**

BAHAGIAN B : BUTIRAN PENGILANGAN/ PERKHIDMATAN
PART B : MANUFACTURING / SERVICE DETAILS

15) Senarai Barang Siap / Perkhidmatan Bercukai
List of Taxable Finished Goods / Service:

a) (1) Nama Barangan Siap* dan (2) Kod Tariff*
(1) Finished Goods and (2) Tariff Code**

i. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

ii. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

b) Tandakan (X) jika ada membuat kerja subkontrak* ☐
*Tick (X) for subcontract work**

(1) Nama Barangan Siap* dan (2) Kod Tariff*
(1) Finished Goods and (2) Tariff Code**

i. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

ii. *(1)* .....
(2) ☐☐☐☐ ☐☐ ☐☐☐☐

c) (1) Pilih Kumpulan Perkhidmatan berkaitan (Rujuk Lampiran A)*
Select relevant Service Group (Refer to Annex A)
(2) Jelaskan Perkhidmatan (Jika Perlu)
Specify Service (If required)

(1) ☐ ☐☐☐☐ ☐☐ ☐☐☐

(2) .....

(1) ☐ ☐☐☐☐ ☐☐ ☐☐☐

(2) .....

Copyright of the Attorney General's Chambers of Malaysia

16) Isi maklumat berkaitan:
Fill in relevant details:

(Hari) *(Day)* / (Bulan) *(Month)* / (Tahun) *(Year)*

a) Tarikh Mula Perniagaan *
*Business Commencement Date**

b) Tarikh Mula Pengilangan / Perkhidmatan *
*Manufacturing / Service Commencement Date**

c) Tarikh Mencapai Nilai Jualan Barang Bercukai / Nilai Kerja Yang Dilakukan / Perkhidmatan Bercukai
Date of Achieving Sale Value of Taxable Goods / Value of Work Performed /Value of Taxable Service

17) Jumlah Nilai Jualan Barang Bercukai / Nilai Kerja Yang Dilakukan / Nilai Perkhidmatan Bercukai Tahunan *
*Total Annual Value of Taxable Goods Sale / Value of Work Performed/Value of Taxable Service **
RM

18) Barang-barang dijual / dilupuskan dengan cara berikut.*
Goods sold or disposed of by :

(Nyatakan peratusan (%) jualan / pelupusan)
(Indicate percentage (%) of goods sold or disposed of)

a) Jualan Tempatan
Local Sales

b) Eksport
Export

c) Jualan ke Kawasan Khas / Kawasan Ditetapkan
Sale to Special Areas / Designated Areas

d) Lain-lain (nyatakan)
Others (specify) .....

19) Bulan Kewangan Tahunan Berakhir.*
*Financial Year End Month.**
(bulan) *(month)*

BAHAGIAN C : AKUAN PEMOHON
PART C : APPLICANT DECLARATIONS

20) Saya, mengaku bahawa maklumat dinyatakan dalam borang ini dan dokumen sokongan disertakan adalah benar dan lengkap.
I, hereby declare that the information stated in this form and any supporting documents furnished as true and complete.

Tarikh / *Date*

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

.....
Tandatangan Pemohon *
*Applicant Signature **

21) Nama Pemohon *
*Name of Applicant **

22) No. Kad Pengenalan / Passport *
*Identity Card / Passport No. **

23) Jawatan *
*Designation **

24) No Telefon *
*Telephone No**

BAHAGIAN D : UNTUK KEGUNAAN PEJABAT
PART D : FOR OFFICIAL USE

25) Pendaftaran diluluskan / Ditolak (Potong yang tidak berkenaan).
Registration Approved / Rejected (Strike if not applicable)

Tarikh / *Date*

(Hari) *(Day)* / (Bulan) *(Month)* / (Tahun) *(Year)*

....
Tandatangan Pelulus
Approval Signature

Copyright of the Attorney General's Chambers of Malaysia

SST-02

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)* *Type of Return (Tick x in the relevant box)**	☐	☐

No. Pendaftaran SST.*
*SST Registration No.**

2) Nama Pengilang Berdaftar / Orang Berdaftar*.
*Name of Registered Manufacturer / Registered Person.**

3) Tempoh Bercukai.*
*Taxable Period.**

dari *from* ☐☐ (hari *day*) ☐☐ (bulan *month*) ☐☐ (tahun *year*) hingga *untill* ☐☐ (hari *day*) ☐☐ (bulan *month*) ☐☐ (tahun *year*)

4) Tarikh Akhir Serahan Penyata dan Bayaran*
*Return and Payment Due Date**

☐☐ (hari *day*) ☐☐ (bulan *month*) ☐☐ (tahun *year*)

Copyright of the Attorney General's Chambers of Malaysia

BAHAGIAN B1 : MAKLUMAT JUALAN / PERKHIDMATAN
PART B1 : SALES / SERVICE DETAILS

(5) Bil. *No.*	(6) Maklumat Barang Bercukai / Jenis Perkhidmatan Bercukai Disediakan/ Diimport.* *Description of Taxable Goods / Type of Taxable Service Provided/Imported.**	(7) Kod Tariff Kastam.* *Customs Tariff Code.**	(8) Nilai Barang-barang Dijual (Termasuk Nilai Nota Debit) / Nilai Kerja Yang Dilakukan.* *Value of Taxable Goods Sold (Including Value of Debit Note) / Value of Work Performed. ** **(RM)**	(9) Nilai Barang-barang Yang Dipakai Sendiri / Dilupus Nilai Perkhidmatan Yang Diberi Percuma* *Value of Goods For Own Used / Disposed Values of Free Services ** **(RM)**	(10) Nilai Perkhidmatan Bercukai (Termasuk Nilai Nota Debit) * *Value of Taxable Service (including Value of Debit Note)** **(RM)**
		JUMLAH.* ***TOTAL.****			
		JUMLAH KESELURUHAN.* ***NET TOTAL.****			

BAHAGIAN B2 : NILAI CUKAI YANG KENA DIBAYAR ATAS BARANGAN (JUALAN / PELUPUSAN / KEGUNAAN SENDIRI) / PERKHIDMATAN (PERKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI)
PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES/ DISPOSED/ OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)

11) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar Mengikut Kadar Cukai.*
*Total Value of Tax Payable as Per Tax Rate.**

	Nilai Jualan / Perkhidmatan Bercukai / Bilangan Kad *Value of Taxable Sales / Service / No. of Cards*	Kadar Cukai *Tax Rate*	Nilai Cukai Kena Bayar *Value of Tax Payable*
a) Barangan Bercukai Berkadar 5%. *Taxable Goods at 5% Rate.*	RM	5%	RM
b) Barangan Bercukai Berkadar 10%. *Taxable Goods at 10% Rate.*	RM	10%	RM
c) Perkhidmatan Bercukai selain dari Kumpulan H. *Taxable Services other than from Group H.*	RM	6%	RM
d) Perkhidmatan Bercukai dari Kumpulan H. *Taxable Services from Group H.*	UNIT	RM 25	RM

12) Jumlah Nilai Cukai Yang Kena Dibayar.*
*Total Value of Tax Payable.**
(12) = [11(a) + 11(b)] **ATAU** / **OR** [11(c) + 11(d)] — RM

13) Amaun Potongan cukai
Amount of Tax Deduction

a) Potongan Cukai Melalui Nota Kredit*
*Tax Deduction from Credit Note** — RM

b) Potongan Cukai Jualan Yang Diluluskan*
*Total of Sales Tax Deduction Approved ** — RM

c) Potongan Cukai Perkhidmatan*
Service Tax Deduction. — RM

Copyright of the Attorney General's Chambers of Malaysia

13A) Pelarasan Potongan Cukai Jualan Yang Layak*
*Adjustment of Eligible Sales Tax Deduction**

RM

14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan*
*Total Tax Payable Before Penalty Imposed**
(14) = (12) - (13)

RM

15) Kadar Penalti / Amaun Penalti
Penalty Rate / Penalty Amount

% RM

16) Jumlah Cukai Kena Dibayar Termasuk Penalti
Total of Tax Payable Inclusive Penalty
(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 *Sales Quantity*	Nilai Jualan Bercukai *Value of Taxable Sales*	Nilai Cukai Kena Bayar *Value of Tax Payable*
Berkadar *At Rate*	RM	Per Liter.* *Per Litre.**		RM	RM
Berkadar *At Rate*	RM	Per Kilogram.* *Per Kilogram.**		RM	RM
Berkadar *At Rate*	%	ad-valorem.* *ad-valorem.**		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.**

RM

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).*
*Schedule A (Class of Person).**

RM

2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai).*
*Schedule B (Manufacturer of specific non taxable goods).**

RM

3) Jadual C (Pengilang Berdaftar)*
Schedule C (Registered Manufacturer)

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

RM

ii) 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

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

RM

c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan
Total Value of Exempted Taxable Services

RM

Copyright of the Attorney General's Chambers of Malaysia

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, tepat dan lengkap dan bersetuju apa-apa notis disampaikan kepada saya secara perkhidmatan elektronik.*
*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, accurate and complete and agree any notice to be served to me through electronic service.**

Tarikh / *Date**

		,			,				

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

.....

Tandatangan Pengikrar*
Declarant Signature

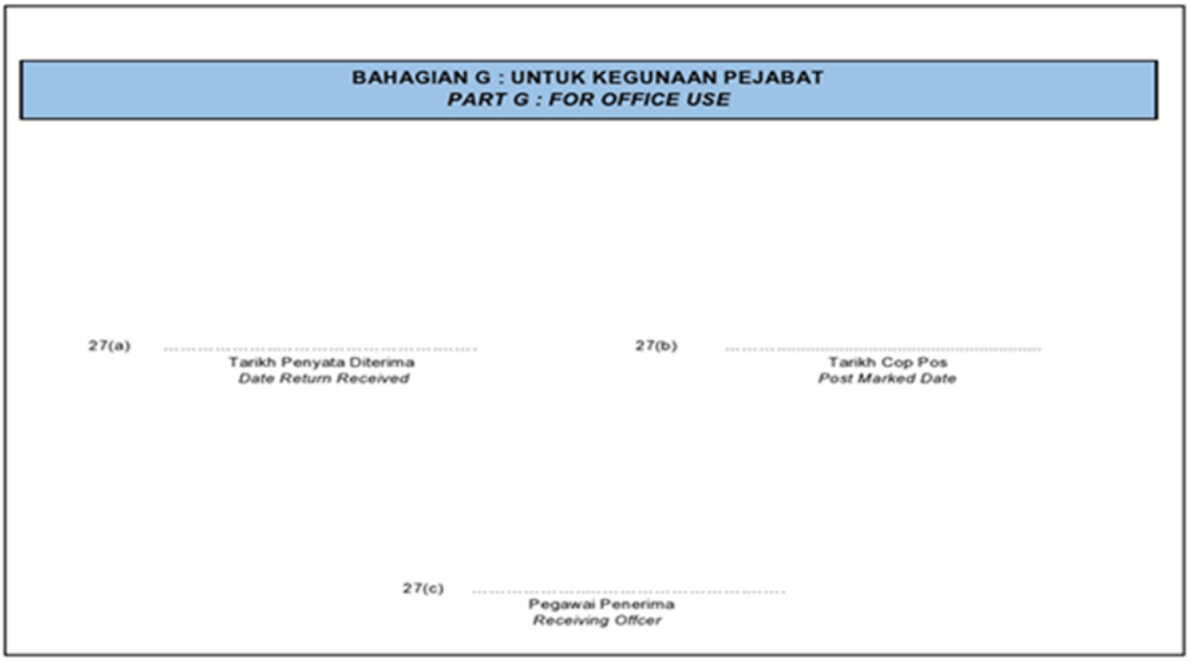
23) Nama Pengikrar.*
*Name of Declarant.**

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

25) Jawatan Pengikrar.*
*Designation of Declarant.**

26) No. Telefon.*
*Telephone No.**

Copyright of the Attorney General's Chambers of Malaysia



".

Savings

12. (1) Regulation 17 as introduced by regulation 10 of these Regulations shall not be applicable—

(a) to any taxable goods which are imported or purchased before the coming into operation of these Regulations; and

(b) to any sales tax has been paid on the taxable goods exported before the coming into operation of these Regulations.

(2) Regulation 17 of the principal Regulations shall apply to taxable goods referred to in paragraph 12(1)*(a)* and sales tax referred to in paragraph 12(1)*(b)* and for the said purpose regulation 17of the principal Regulations shall be treated as if it has not been amended in these Regulations.

Made 16 December 2019
[MOF.TAX(R)700-2/8/1 JLD.3; PN(PU2)751/V]

LIM GUAN ENG
Minister of Finance

Copyright of the Attorney General's Chambers of Malaysia