



Official Website  
MALAYSIA SALES & SERVICE TAX (SST)  
Royal Malaysian Customs Department

(/)



News

NEWS 16 : APPLICATION FOR SALES TAX EXEMPTION CERTIFICATE UNDER ITEM 65, SCHEDULE A OF THE SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

1. Any haulage operator endorsed by the Malaysian Investment Development Authority (MIDA) may apply for sales tax exemption under item 65, Schedule A Sales Tax (Persons Exempted from Tax Payment) Order 2018 for purchase of *prime mover* or *container trailer* subject to the specified conditions.
2. Effective from 1st January 2023, an application for the sales tax exemption certificate under item 65 shall be made through the MySST system and the *Vehicles Tax Exemption Monitoring System* (eVTEMS).
3. Applicants are required to sign up to get eVTEMS ID access. Please refer to the **User Manual (Company)** via <https://evtems.customs.gov.my> **(Click Here)** (<https://evtems.customs.gov.my>).
4. Please be informed that **each application** is valid for **one (1) unit** *prime mover* or *container trailer* only and the certificate will be issued through MySST system.
5. For further information, please refer to the guides below:-

a) **Panduan Permohonan Sijil Pengecualian Cukai Jualan Di Bawah Butiran 65, Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai)** **(Click Here)** (</assets/document/SST Exemptions/Panduan Permohonan Sijil Butiran 65 di MySST.pdf>).

b) **User Manual Schedule A, MySST – Item 65** **(Click Here)** (</assets/document/SST Exemptions/User Manual Butiran 65 MySST.pdf>).

c) **User Manual (Company) eVTEMS** **(Click Here)** (</assets/document/SST Exemptions/User Manual eVTEMS.pdf>).



## NEWS 15 : EXTENSION OF PAYMENT DUE DATE FOR VA PHASE 2

Pleased to be informed, in order to qualify companies/individuals to enjoy VA Program incentives in PHASE 2, Ministry of Finance and RMCD have agreed to extend the payment due date for PHASE 2 until 14th October 2022 for applications made on or before 30th September 2022.

## NEWS 14 : DEFERMENT OF SERVICE TAX ON THE GOODS DELIVERY SERVICE

The service tax on the Goods Delivery Service to be effective on the **1st of July 2022 is postponed** to a later date.

## NEWS 13 : EXTENSION OF PAYMENT DATE FOR PHASE 1 OF SPECIAL PROGRAMME ON INDIRECT TAX VOLUNTARY DISCLOSURE AND AMNESTY (VA) TO 14TH JULY 2022

We are pleased to inform that based on the highly participation rate in the Phase 1 of VA Programme, Ministry of Finance and RMCD have agreed to extend the payment for Phase 1 until 14th July 2022 for application that has been made before or on 30th June 2022.

## NEWS 12 : REPORT TO BE PREPARED FOR EXEMPTION UNDER AMES

### i) AMES Trader

- AMES-03 (Penyata Bulanan Bagi Pergerakan Barang Bercukai Pedagang Di Bawah Skim Pengeksport Utama Diluluskan) **(Click Here)** ([./assets/document/SST Form/AMES-03.docx](/assets/document/SST Form/AMES-03.docx)).

- AMES-03A (Penyata Pengiraan Pembayaran Balik Cukai Jualan Bagi Penjualan Tempatan Barang Bercukai Di Bawah Skim Pengeksport Utama Diluluskan) **(Click Here)** ([./assets/document/SST Form/AMES-03A.docx](/assets/document/SST Form/AMES-03A.docx)).

### ii) AMES Manufacturer

- AMES-04 (Penyata Bulanan Bagi Pergerakan Bahan Mentah, Komponen, Bahan Bungkusan Dan Pembungkusan) **(Click Here)** ([./assets/document/SST Form/AMES-04.docx](/assets/document/SST Form/AMES-04.docx)).

- AMES-04A (Penyata Bulanan Bagi Pengeksportan / Penjualan Tempatan Barang Siap Tidak Bercukai) **(Click Here)** ([./assets/document/SST Form/AMES-04A.docx](/assets/document/SST Form/AMES-04A.docx)).



- AMES-04B (Penyata Pengiraan Pembayaran Balik Cukai Jualan Bagi Penjualan Tempatan Barang Siap Tidak Bercukai Di Bawah Skim Pengeksport Utama Diluluskan) [\(Click Here\)](#) [\(/assets/document/SST Form/AMES-04B.docx\)](#).

iii) **Borang AMES-02** [\(Click Here\)](#) [\(/assets/document/SST Form/Borang AMES - 02.docx\)](#).

## NEWS 11 : APPROVED MAJOR EXPORTER SCHEME (AMES)

**NEW** full sales tax exemption facility for trader and manufacturer (major exporter) in Malaysia.

### How to apply:

1. Company who wish to apply AMES must fulfil the prescribed conditions as follow:

**a) AMES Application Eligibility Conditions** [\(Click Here\)](#) [\(/assets/document/SST Form/Lampiran A - Syarat-syarat Kelayakan Permohonan AMES.pdf\)](#).

2. Eligible company shall apply by using the following application form:

**a) AMES Application Form** [\(Click Here\)](#) [\(/assets/document/SST Form/Lampiran B - Borang Permohonan AMES-01.docx\)](#).

**b) Template Excels Goods Information for Section D, F & G** [\(Click Here\)](#) [\(/assets/document/SST Form/Lampiran C - Template Excel Maklumat Barang AMES.xls\)](#).

3. From 1st January 2022, complete application forms and supporting documents must be submitted to the Bahagian Cukai Dalam Negeri (CDN), the zone/state control station where the applicant's premises operate.

4. Application status will be given within 14 days from the date of receipt of the **COMPLETE** application form and supporting documents.

## NEWS 10 : NEW MODULE FOR APPLICATION OF EXEMPTION FOR SCHEDULE A

The new module for application of exemption for Schedule A will be live on MySST system on **19 Ogos 2019**. Hence, the **certificates generated using the old module can no longer be used after 31 October 2019**..

Under the new module, applicants are required to sign up and sought approval from RMCD (once only) in order to log in and generate certificate of exemption. The existing users of Schedule A are also required to follow this procedure.

Under the new module there are three categories of application for certificate of exemption under Schedule A.

1. *Sendiri* (For item 1 ⇒ 3, 6, 9, 10, 11, 14, 18⇒42, 44⇒49, 51⇒66, Schedule A) System will automatically generate the certificate once application is submitted.



2. *Wakil* (For item 4, 5, 7, 8, 12 & 13, Schedule A)

Two process involve in generating the exemption certificate is as follows:

a. ***Melantik wakil***:Government, local authority & IPTA have to appoint the person who will purchase or import on their behalf.

System will auto generate the appointment approval number.

b. ***Wakil yang dilantik***:The person/importer appointed to purchase on behalf have to generate the certificate using the appointment

approval number given by the government, local authority & IPTA. System will generate certificate automatically once the application

is submitted.

3. *Eksport* (For item 57, Schedule A)

System will automatically generate certificate once the application is submitted.

For more information on how to generate the certificate for Schedule A, please click on this [Link \(AboutExemption\)](#).

## NEWS 9 : REPORT TO BE PREPARED FOR EXEMPTION UNDER SCHEDULE A FOR ITEM 57

Report to Be Prepared for Exemption Under Item 57 **Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018**

1. Approved persons are required to prepare the **Laporan CJ(P) Jadual A-57A** ([/assets/document/SST Form/Laporan CJ\(P\) Jadual A-57A.xlsx](/assets/document/SST Form/Laporan CJ(P) Jadual A-57A.xlsx)). Format of the report can be downloaded from MySST Portal.

2. Laporan CJ(P) Jadual A-57A shall be filled in completely and **submit to the SST Division of the controlling station along with purchase invoices** (from a registered manufacturer/licensed manufacturing warehouse/free industrial zone) **and Customs Form No.2 (K2)** for the purpose of balancing the purchase and export information.

3. Laporan CJ(P) Jadual A-57A, purchase invoices and Form K2 must be submitted on every **every three (3) months** from the date of the exemption certificate **until all the quantity of goods purchased are exported**.

4. The deadline for submitting the report is **at the end of the following month after the end of each quarter**.

Example:



Date of Exemption Certificate : 1 September 2018		
Frequency of Report Submission	Report Period	Deadline for Report Submission
First Period	1 Sep 2018 ⇨ 30 Nov 2018	31 Dec 2018
Second Period	1 Dec 2018 ⇨ 28 Feb 2019	31 Mar 2019

NEWS 8 : REPORT TO BE PREPARED FOR EXEMPTION UNDER SCHEDULE A FOR ITEM 33A, 33B, 55, 63, 64 & 65

Report to Be Prepared for Exemption Under Item 33A, 33B, 55, 63, 64 & 65 **Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018**

1. Approved persons are required to prepare the **Laporan CJ(P) Jadual A-MIDA** ([/assets/document/SST Form/Laporan CJ\(P\).Jadual A-MIDA.xlsx](/assets/document/SST Form/Laporan CJ(P).Jadual A-MIDA.xlsx)).
2. The Laporan CJ(P) Jadual A-MIDA shall be filled in completely and **sent to the SST Division of the controlling station at any time when purchase or importation of goods with sales tax exemption occurred.**
3. An approved person may download format of the Laporan CJ(P) Jadual A-MIDA via the MySST system
4. The report must be signed by the authorized officer of the company. If the report contains a lot of pages, **signature is only needed on the last page of the report** which contains grand total information.

NEWS 7 : REPORT TO BE PREPARED FOR EXEMPTION UNDER SCHEDULE C

Report to Be Prepared for Exemption Under Schedule C, Sales Tax Order (Persons Exempted from Payment of Tax) Order 2018

Type of Report	Item	Responsibility
Laporan CJ(P) Jadual C-01	1, 2, 3 and 4	Registered manufacturer
Laporan CJ(P) Jadual C-02	3 and 4	Person acting on behalf of registered manufacturer
Laporan CJ(P) Jadual C-03	5	Registered manufacturer who send their goods to be completed by a subcontractor

1. **Laporan CJ(P) Jadual C-01** and **Laporan CJ(P) Jadual C-02** shall be prepared for **every three (3) months** from the date of the exemption certificate.
2. Whereas, **Laporan CJ(P) Jadual C-01** shall be prepared for **every three (3) months** from the date of the exemption certificate until all goods purchased on behalf are sent to the registered manufacturer who appoints him.



3. The complete report **does not need to be printed** and **does not need to be sent** to the SST Division of the controlling zone / state but should be kept by the company. However the company must submit the report at any time to the sales tax officer / audit officer when requested for review purposes.
4. Format for **Laporan CJ(P) Jadual C-01, Laporan CJ(P) Jadual C-02 and Laporan CJ(P) Jadual C-03** can be downloaded through the MySST system **(Click Here)** (<https://mysst.customs.gov.my/SSTForms>).
5. The report must be signed by the authorized officer of the company. If the report contains a lot of pages, **signature is only needed on the last page of the report which contains grand total information.**

NEWS 6: Report to Be Prepared for Exemption under Schedule B, Sales Tax Order (Persons Exempted from Payment of Tax) Order 2018

Report to Be Prepared for Exemption under Schedule B, Sales Tax Order (Persons Exempted from Payment of Tax) Order 2018

Type of Report	Item
Laporan CJ(P) Jadual B-01	1, 2, 3 and 4
Laporan CJ(P) Jadual B-02	4

1. **Laporan CJ(P) Jadual B-01** and **Laporan CJ(P) Jadual B-02** shall be prepared for **every three (3) months** from the date of the exemption certificate.
2. The complete report. **does not need to be printed** and **does not need to be sent** to the SST Division of the controlling zone / state but should be kept by the company. However the company must submit the report at any time to the sales tax officer / audit officer when requested for review purposes.
3. Format for **Laporan CJ(P) Jadual B-01** and **Laporan CJ(P) Jadual B-02** can be downloaded through the MySST system **(Click Here)** (<https://mysst.customs.gov.my/SSTForms>).
4. The report must be signed by the authorized officer of the company. If the report contains a lot of pages, **signature is only needed on the last page of the report which contains grand total information.**

NEWS 5 : APPLICATION FOR EXEMPTION UNDER SCHEDULE C ITEM 3 OR 4

The new module for application of exemption item C3 and C4 have been live on MySST system on 1st January 2019. Hence, the certificates generated prior to this date can no longer be used after 1st June 2019. Under the new module there are two parties involved to apply for the certificate of exemption.

1. **REGISTERED MANUFACTURER:** Appoint the person to buy import on his behalf through MySST system. System will auto generate the appointment approval number.



2. **PERSON ACTING ON BEHALF OF REGISTERED MANUFACTURER:** Sign up to MySST system (1st time only). Once approval is given by customs, log in to MySST and generate the certificate using the appointment approval number given by the registered manufacturer.

For more information on how to make an application in the new module, Please [Refer to the user manual \(https://mysst.customs.gov.my/AboutExemption\)](https://mysst.customs.gov.my/AboutExemption).

Application for C3 /C4 certificate is made based on purchase order /contract / approximate purchase quantity for 3 months or less. Please submit new application for additional item. Submitted application cannot be edited. Any application for the cancellation of item or certificate have to be submitted manually to the customs controlling station using this form below together with company official letter.

- a) Cancellation Application (Delete) Item / Goods Form for Exemption Certification under Schedule B and C Sales Tax (Persons Exempted From Payments of Tax) Order 2018. [Click Here \(/assets/document/SST Form/FORM DELETE ITEM B C.pdf\)](#).
- b) Cancellation Application Form for Exemption Certification under Schedule B and C Sales Tax (Persons Exempted From Payments of Tax) Order 2018. [Click Here \(/assets/document/SST Form/FORM CANCEL EXEMPTION B C.pdf\)](#).

**NEWS 4 : DECLARATION OF TOTAL VALUE OF EXEMPTED TAXABLE SERVICES (B2B EXEMPTION)**

Effective 01 January 2019, certain registered person may enjoy exemption from payment of service tax in accordance with the provisions under the Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018.

Any registered person who has provided prescribed services to any registered person entitled for the exemption is required to declare the value of service exempted from tax in **column 18 (c) of SST-02 form**.

For more detail on how to fill in Sales Tax /Service Tax Return (SST-02), refer to Guidelines Sales Tax /Service Tax Return (SST-02)

**NEWS 3 : EXEMPTION FOR ANY AEROSPACE MAINTENANCE REPAIR AND OVERHAUL (MRO) & RICE MILLER & WHOLESALER**

3 New items have been introduced under the Sales Tax (Person Exempted from Payment of Tax) Order 2018 effective on 1 Jan 2019. Application for certificate of exemption can be made online. For more information on **'How to apply Exemption under Schedule A'** please [Click Here. \(/document/Apply Exemption Schedule A How.pdf\)](#).

(1) Item No.	(2) Person	(3) Goods Exempted.	(4) Conditions	(5) Certificate to Signed by.
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33A	Any Aerospace Maintenance, Repair and Overhaul (MRO) company endorsed by MIDA	Machinery, equipment and specialized tools to be used for MRO activities	(a) That the goods are imported, transported from designated area, from a Licensed Warehouse under section 65 of the Customs Act 1967 or Licensed Manufacturing Warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer; (b) that the goods are used directly in the MRO activities within Malaysia by the person; and (c) that the goods are identified to the satisfaction of the proper officer of customs at the time of importation	The person authorized by Aerospace Maintenance, Repair and Overhaul (MRO) company
33B	Any Aerospace Maintenance, Repair and Overhaul (MRO) company endorsed by MIDA	Spare parts, components, materials and specialized consumables goods to be used for MRO activities.	(a) That the goods are imported, transported from designated area, from a Licensed Warehouse under section 65 of the Customs Act 1967 or Licensed Manufacturing Warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer; (b) that the goods are used directly in the MRO activities within Malaysia by the person; and (c) that the goods are identified to the satisfaction of the proper officer of customs at the time of importation	The person authorized by Aerospace Maintenance, Repair and Overhaul (MRO) company
53A	Any rice miller or wholesaler licensed under the Control of Padi and Rice Act [Act 522]	Packing materials	(a) That the goods are imported or purchased from a registered manufacturer; (b) that the goods shall be used solely for the packing of rice; (c) that the person approved shall pay the sales tax on any goods in column (3) that cannot be accounted for.	The rice miller or wholesaler";

## NEWS 2 : APPLICATION OF TAX DEDUCTION FACILITIES (FORMERLY KNOWN AS CREDIT SYSTEM)

In accordance with the amendment of the Sales Tax Act 2018 with the addition of Section 41A - Deduction Of Sales Tax through the Finance Act 2018, deduction of tax or formerly known as a credit system may be applied by a registered manufacturer with effect from **1 Jan 2019** through the following steps but subject to the stipulated conditions:

**1. REGISTRATION:** Apply as a tax deduction user through MySST system. Approval is given automatically. The tax deduction facility is only granted from the effective date of the tax deduction letter. [Refer to the user manual through this link.](#)  
(./assets/document/System Guides/190219 UM Public v1.1 vetted.pdf).

**2. DEDUCTION BY TAXABLE PERIOD:** DEDUCTION BY TAXABLE PERIOD: Enter the purchase information according to the taxable period before submitting the SST-02 statement. The system will make a tax deduction on the SST-02 return through an approved tax deduction amount. This application link has not been activated for now and will be activated soon.





## NEWS 1 : Drop us Your Inquiries Regarding SST Issues

To all SST registrant, kindly be informed that from 3.10.2018 (Wednesday) onwards, you may send any inquiries regarding SST issues to Customs Controlling Station (Stesen Mengawal) as per stated in your Registration Approval Letter. To get the specific email address please clicks the link [Click Here. \(https://mysst.customs.gov.my/DropUsYourInquiries\)](https://mysst.customs.gov.my/DropUsYourInquiries).

Effective from the same date, the email [daftar@customs.gov.my](mailto:daftar@customs.gov.my) **NO LONGER AVAILABLE.**

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