

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) Sila rujuk **Panduan Mengisi Penyata SST-02**.
*Please refer to **SST-02 Returns Guidelines**.*
- 3) Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 4) Sekiranya tiada nilai untuk diikrar, sila isi angka "0".
If nothing to declare, please fill in "0".
- 5) 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 MANUFACTURE / 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. Pendaftar SST.*
*SST Registration No.**

1

Refer Picture 1

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

SAMPLE TRADING (M) SDN. BHD.

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

dari
from

27/09/2019

 (hari) (bulan) (tahun)
 (day) (month) (year)
hingga
until

27/09/2019

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

2

Refer Picture 2

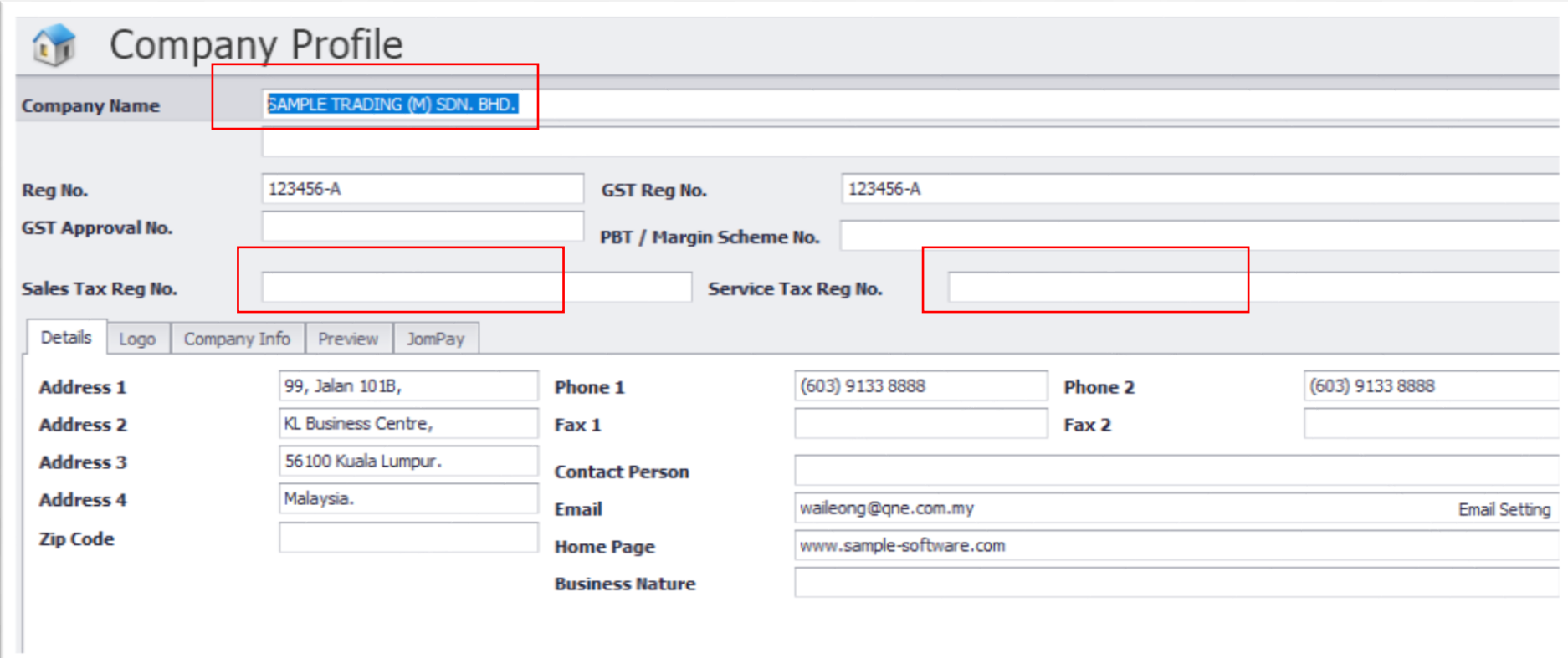
- 4) Tarikh Akhir Serahan Penyata dan Bayaran.
Return and Payment Due Date

31/10/2019

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


Picture 1

File -> Company Profile



Company Profile

Company Name

Reg No. **GST Reg No.**

GST Approval No. **PBT / Margin Scheme No.**

Sales Tax Reg No. **Service Tax Reg No.**

Details **Logo** **Company Info** **Preview** **JomPay**

Address 1 **Phone 1** **Phone 2**

Address 2 **Fax 1**

Address 3 **Contact Person**

Address 4 **Email** **Email Setting**

Zip Code **Home Page**

Business Nature

Picture 2

Sales Tax Return

Taxable Period

Taxable Start Date 31/10/2019 **Taxable End Date** 31/10/2019

Due Date 30/11/2019

Status Draft

Re-Generate Draft Data

Sales Details

Document Date	Document Code	Doc Type	Description of...	Custom Tariff Code	Tax Code	Value of...	Value of...
31/10/2019	INV00031	SINV	AMD XP 1800		STU-10%		500.00
31/10/2019	INV00031	SINV	CANON		STU-5%		600.00

BAGIAN B1 : MAKLUMAT JUALAN / PERKHIDMATAN					
PART B1 : SALES / SERVICE DETAILS					
(5) Bil.	(6) MaklumatBarangBercukai /JenisPerkhidmatan BercukaiDesedaiakan/ Diimport*	(7) KodTariffKastam /KodJenis Perkhidmatan.*	(8) NilaiBarang-barang Dijual(TermasukNilai NotaDebit) /NilaiKerjaYang Dilakukan.* ValueofTaxableGoods Sold(includingValueof DebitNote)/ ValueofWork Performed.*	(9) NilaiBarang-barangYang DipakaiSendiri /Dilulus NilaiPerkhidmatanYangDiberi Percuma* ValueofGoodsForOwnUsed/ Disposed ValuesofFreeServices*	(10) Nilai Perkhidmatan Bercukai (TermasukNilai NotaDebit)* ValueofTaxable Service (includingValue ofDebitNote)*
No.	Description of Taxable Goods / Type of Taxable Service Provided/Imported.*	Customs Tariff Code / Service Type Code.*	(RM)	(RM)	(RM)
	Refer Picture 3		ST-10%	STU-10%	SVT-6%
		3	ST- 5%	STU-5%	SVTD-6%
				SVTU-6%	IM-SVT
		JUMLAH.* TOTAL.*	0.00	0.00	0.00
		JUMLAH KESELURUHAN.* NET TOTAL.*			0.00

Tax Code	Tax Type	Rate%	Description
ST-10%	Sales Tax	10 %	Sales Tax
ST- 5%	Sales Tax	5 %	Sales Tax
STU-10%	Sales Tax	10 %	Goods for Own Use / Disposal
STU-5%	Sales Tax	5 %	Goods for Own Use / Disposal
SVTU-6%	Service Tax	6 %	Service for Own Use
SVT-6%	Service Tax	6 %	Service Tax (SST)
SVTD-6%	Service Tax	6 %	Service Tax With Payment Basis (SST)
IM-SVT	Imported Service Tax (Input Tax)	6%	Service Tax(Imported Services)-This is refer to SST Industry Guide for Imported Service. For SST Registrant, this tax code will post to SST 02 form Part B1 item 10 and Part B2 item 11(c). For Non-SST Registrant, this tax code will post to SST 02A form Part B item 10(a).

Picture 3

Chart Of Accounts

Enter text to search... Find Clear

Account Entry

Account Info Attachments Notes

Account Type SALES

Sub GL Account of [] ☒ Active

GL Account Code 100-0400

Description SALES - SERVICES

DRCR ☐ Debit ☒ Credit

GST/SST

Input Tax Code N/A

Output Tax Code N/A

Major Industry Code []

SST Tariff Code 1111.00.1111

Common Tasks: Save, Close

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 0.00	5%	RM 0.00
b) Barangan Bercukai Berkadar 10%. Taxable Goods at 10% Rate.	RM 0.00	10%	RM 0.00
c) Perkhidmatan Bercukai selain dari Kumpulan H Taxable Services other than from Group H.	RM 0.00	6%	RM 0.00
d) Perkhidmatan Bercukai dari Kumpulan H Taxable Services from Group H.	0 UNIT	RM 25	RM 0.00
12) Jumlah Nilai Cukai Yang Kena Dibayar.* Total Value of Tax Payable.* (12) = [11(a) + 11(b)] ATAU / OR [11(c) + 11(d)]	RM		0.00
13) Amaun Potongan cukai Amount of Tax Deduction			
a) Potongan Cukai Melalui Nota Kredit * Tax Deduction from Credit Note *	RM		0.00
b) Potongan Cukai Jualan * Sales Tax Deduction *	RM		300.00
c) Potongan Cukai Perkhidmatan * Service Tax Deduction *	RM		500.00
13A) Pelarasan di bawah Potongan Cukai Jualan * Adjustment under Sales Tax Deduction *	RM		0.00

SVT-6%, SVTD-6%, IM-SVT

4

Refer Picture 4



Picture 4

Navigation: ST/SST

- Tax Codes
- GST Advisor
- GST/SST Settings
- SST Returns
 - Sales Tax Return
 - Service Tax Return
- Tax Return
- Default Priority Settings
- Tax Code Mapping Wizard
- GST/SST Accounts Setup
- Free Gift Journals
- Input Tax Adjustment
- Output Tax Adjustment
- Generate GAF
- GST E-Payment
- Dashboard
- General Ledger
- Customer
- Supplier
- Sales
- Purchases

Sales Tax Return

Taxable Period: Taxable Start Date 31/10/2011, Taxable End Date 31/10/2011, Due Date 30/11/2011

Status: Draft

Re-Generate Draft Data

PART B1 PART B2 PART D PART E Event Info

11) Total Value of Tax Payable as Per Tax rate

a) Taxable Goods at 5%	600.00	5%	30.00
b) Taxable Goods at 10%	500.00	10%	50.00
c) Taxable Services other than Group H		6%	
d) Taxable Services from Group H		RM25	

12) Total Tax Payable 80.00

13) Amount of Tax Deduction

a) Tax Deduction from Credit Note	
b) Sales Tax Deduction	0.00
c) Service Tax Deduction	
13A) Adjustment under Sales Tax Deduction	

14) Total Tax Payable Exclusive Penalty 80.00

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

RM -800.00

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

0.00 % RM 0.00

16) Jumlah Cukai Kena Dibayar Termasuk Penalti
Total of Tax Payable Inclusive Penalty
(16) = (14) + (15)

RM -800.00

**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.

Berkadar At Rate	RM	Per Liter.* Per Litre.*	Kuantiti Jualan Sold Quantity	Nilai Jualan Bercukai Value of Taxable Sales	Nilai Cukai Kena Bayar Value of Tax Payable
Berkadar At Rate	RM 0.00	Per Kilogram.* Per Kilogram.*	0.00	RM 0.00	RM 0.00
Berkadar At Rate	RM 0.00	ad-volerum.* ad-volerum.*	0.00	RM 0.00	RM 0.00
Berkadar At Rate	0.00 %			RM 0.00	RM 0.00

**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.*

ST-EP; ST-SA; ST-DA

RM 0.00

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).*

ST-PA

RM 0.00

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

ST-PB

RM 0.00

3) Jadual C (Barang Mentah / Pembungkusan / Komponen).
Schedule C (Raw Materials / Packaging / Components).*

ST-PC1; ST-PC2

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

ST-PC3; ST-PC4

RM 0.00

ii) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).
Item 3 and 4 (Purchase / Importation of Raw Material on behalf of Registered Manufacturer Exempted From Sales Tax).*

ST-PC5

RM 0.00

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

IM-SVTE

RM 0.00

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

5

Refer Picture 5

Tax Code	Tax Type	Rate%	Description
ST-EP	Sales Tax	0 %	Sales Tax(Export)
ST- SA	Sales Tax	0 %	Sales Tax(Special Area)
ST-DA	Sales Tax	0 %	Sales Tax(Designated Area)
ST-PA	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule A)
ST-PB	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule B)
ST-PC1	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.1)
ST-PC2	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.2)
ST-PC3	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.3)
ST-PC4	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.4)
ST-PC5	Sales Tax	0 %	Sales Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.5)
IM-SVTE	Imported Services Exempted (Input Tax)	0 %	Service Tax(Imported Services Exempted)- MINISTER'S EXEMPTION FOR IMPORTED TAXABLE SERVICE IN GROUP G (PROFESSIONALS). This exemption will be applicable to any company in Malaysia who acquires taxable services of Group G item (a), (b), (c), (d), (e), (f), (g), (h) and (i) from any company within the same group of companies outside Malaysia. This tax code will post to SST 02 form Part D item 18(c).



Picture 5

SST/SST

- Tax Codes
- GST Advisor
- GST/SST Settings
- SST Returns
 - Sales Tax Return
 - Service Tax Return
- Tax Return
- Default Priority Settings
- Tax Code Mapping Wizard
- GST/SST Accounts Setup
- Free Gift Journals
- Input Tax Adjustment
- Output Tax Adjustment
- Generate GAF
- GST E-Payment

Dashboard

General Ledger

Customer

Supplier

Sales

Purchases

Sales Tax Return

Due Date 30/11/201

Draft Data

PART B1 PART B2 PART D PART E Event Info

11) Total Value of Tax Payable as Per Tax rate

a) Taxable Goods at 5%	600.00	5%	30.00
b) Taxable Goods at 10%	500.00	10%	50.00
c) Taxable Services other than Group H		6%	
d) Taxable Services from Group H		RM25	

12) Total Tax Payable 80.00

13) Amount of Tax Deduction

a) Tax Deduction from Credit Note	
b) Sales Tax Deduction	0.00
c) Service Tax Deduction	
13A) Adjustment under Sales Tax Deduction	

14) Total Tax Payable Exclusive Penalty 80.00

15) Penalty Rate/Penalty Amount

16) Total Payable Tax Inclusive Penalty 80.00

**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). *

RM PT-PC1; PT-PC 2 1,000.00

*Item 1 and 2 (Purchase / Importation of Raw Materials / Components / Packaging Materials
Exempted From Sales Tax). **

20) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah / Komponen / Bahan
Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan). *

RM PT-PC3; PT-PC 4 0.00

*Item 3 and 4 (Purchase / Importation of Raw Materials / Components / Packaging Materials
on behalf of Registered Manufacturer Exempted From Sales Tax). **

21) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan). *

RM PT-PC 5 0.00

*Item 5 (Value of Work Performed Exempted from Sales Tax). **

**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 dan lengkap. *

*I as an 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 and complete. **

Tarikh / Date

30/10/2019

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

Tandatangan Pengikrar
Declarant Signature

23) Nama Pengikrar.
Name of Declarant.

JAYDEN LEE

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

820111-11-5111

25) Jawatan Pengikrar.
Designation of Declarant.

ACCOUNT MANAGER

26) No. Telefon.
Telephone No.

012-1111 111

Tax Code	Tax Type	Rate%	Description
PT-PC1	Purchase Tax (Input Tax)	0 %	Purchase Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.1)
PT-PC2	Purchase Tax (Input Tax)	0 %	Purchase Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.2)
PT-PC3	Purchase Tax (Input Tax)	0 %	Purchase Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.3)
PT-PC4	Purchase Tax (Input Tax)	0 %	Purchase Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.4)
PT-PC5	Purchase Tax (Input Tax)	0 %	Purchase Tax(Persons Exempted From Payment Of Tax-Schedule C Item No.5)

6 Refer Picture 6



Picture 6

The screenshot displays the QNE Tax Software interface. The main window is titled 'Sales Tax Return' and shows a 'Due Date' of 30/10/2019. A 'Declaration Info' dialog box is open, containing the following information:

* JAYDEN LEE - SST Return Declaration Info	
Declaration Date	31/10/2019
Name of Declarant	JAYDEN LEE
Identity Card / Passport No.	81011111-11-1111
Designation of Declarant	ACCOUNT MANAGER
Telephone No.	012-1111111

The background window shows a list of tax codes on the left and a table of tax return items on the right. The table includes columns for 'PART B1', 'PART B2', and 'PART B3'. The items are categorized by '11) Total Value of Tax P', '12) Total Tax Payable', '13) Amount of Tax Ded', '14) Total Tax Payable Ex', '15) Penalty Rate/Penalty Amount', and '16) Total Payable Tax Inclusive Penalty'. The values for these items are 80.00, 80.00, 0.00, 80.00, and 80.00 respectively.