## *3.2. To Submit Sales Tax Return*

1. Click Menu [***Sales Tax***] to view [***Sales Tax Licence Information***]. (Figure 2.3)

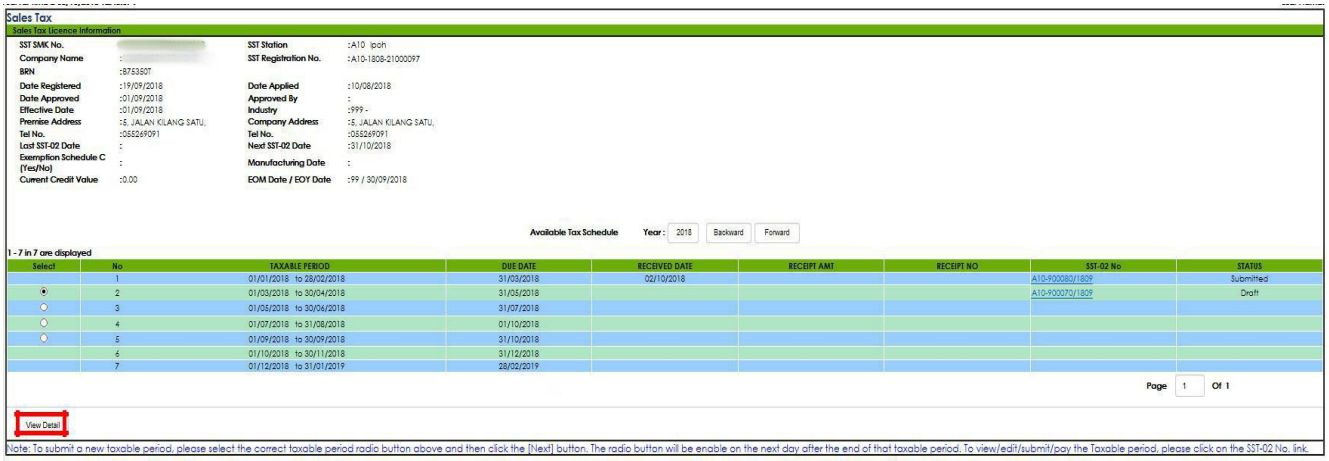



Figure 2.3 – Sales Tax Return Licence Information

2. Click [View Detail] button (Figure 2.3)

3. Click [Add Goods] button to add details to goods information. (Figure 2.4)

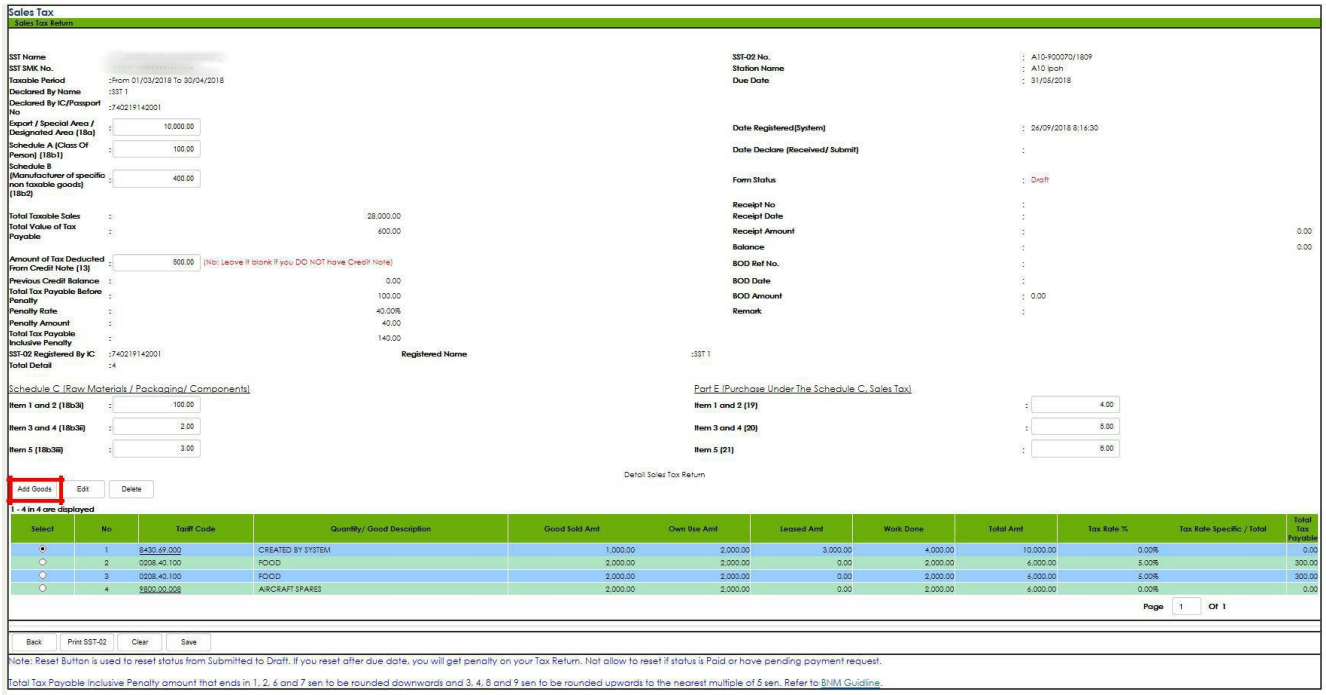



Figure 2.4: Sales Tax Return

Search For Tariff Code pop up displayed (Figure 2.5). Select any hyperlink of tariff code and will proceed to (Figure 2.6)

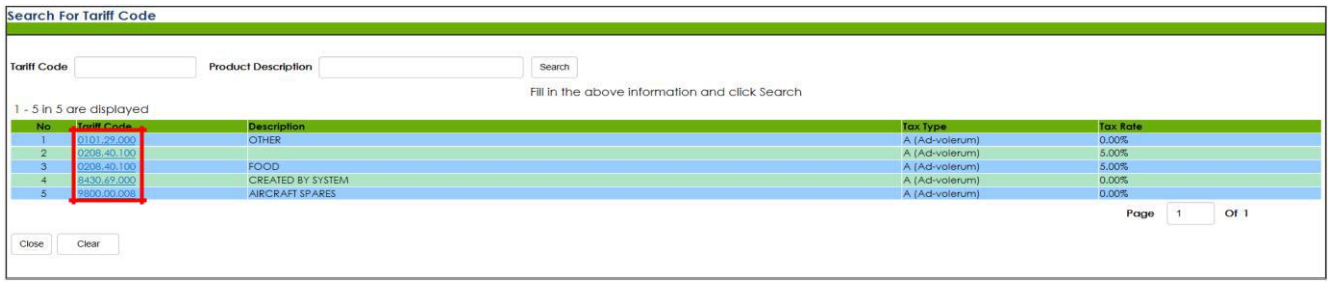



Figure 2.5: Search For Tariff Code

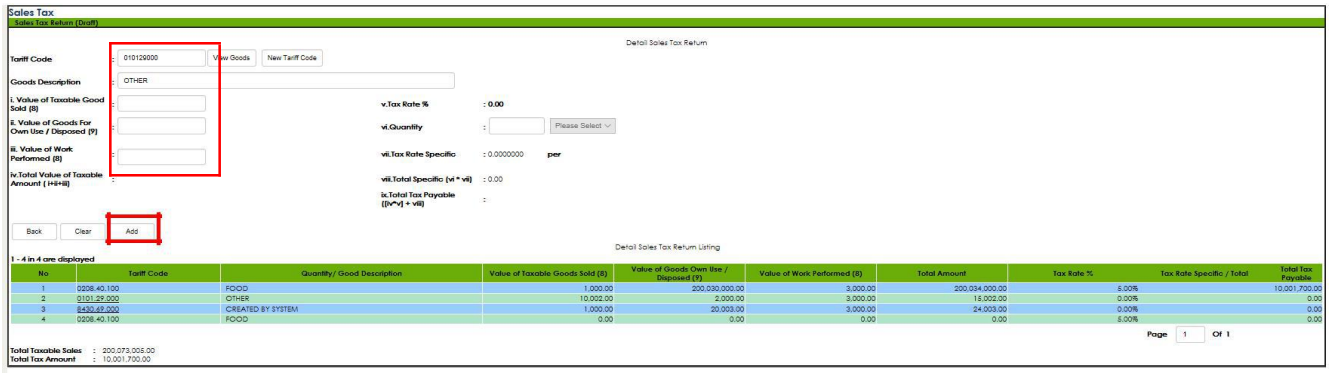



Figure 2.6 – Sales Tax Return (Draft) Detail

4. Fill in the detail information before click [Add] button. (Figure 2.6)

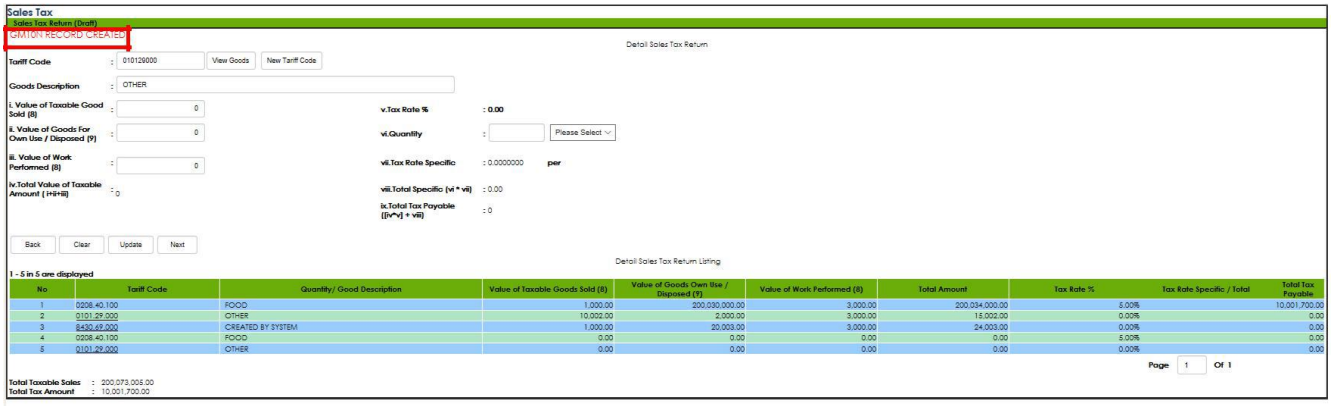



Figure 2.7: Sales Tax Return (Draft) detail

5. Record Created message displayed (Figure 2.7)

Figure 2.8: Sales Tax Return (Draft) detail

6. If want to update, update the information and click [Update] button and Record Updated displayed (Figure 2.8)

***Notes: There are two type of Sales Tax Return:***

***i. Sales tax with tariff code of 5% tax rate and with tariff code of 10% tax rate***

***ii. Sales tax of petroleum***

7. Search Tariff Code with the filtering criteria before click [Search] button. (Figure 2.9)
8. Click on the hyperlink at the Tariff Code column. Click [Close] to return to previous screen. (Figure 2.9)

***i. Sales tax with tariff code of 5% tax rate and with tariff code of 10% tax rate***

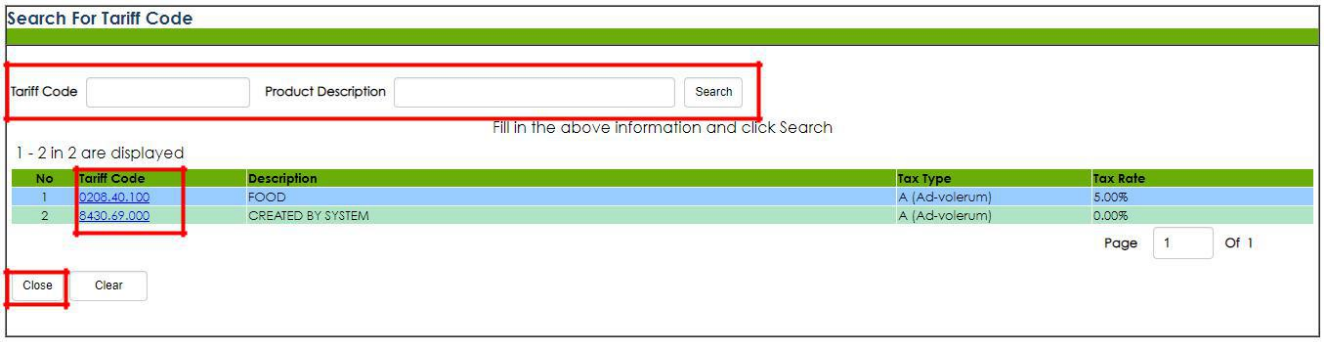



Figure 2.9–Tariff Code Search Screen

9. Fill in the detail information before click [Add] button then Record Created message displayed. If want to update, update the information and click [Update] button and Record Updated will displayed. (Figure 3.0).

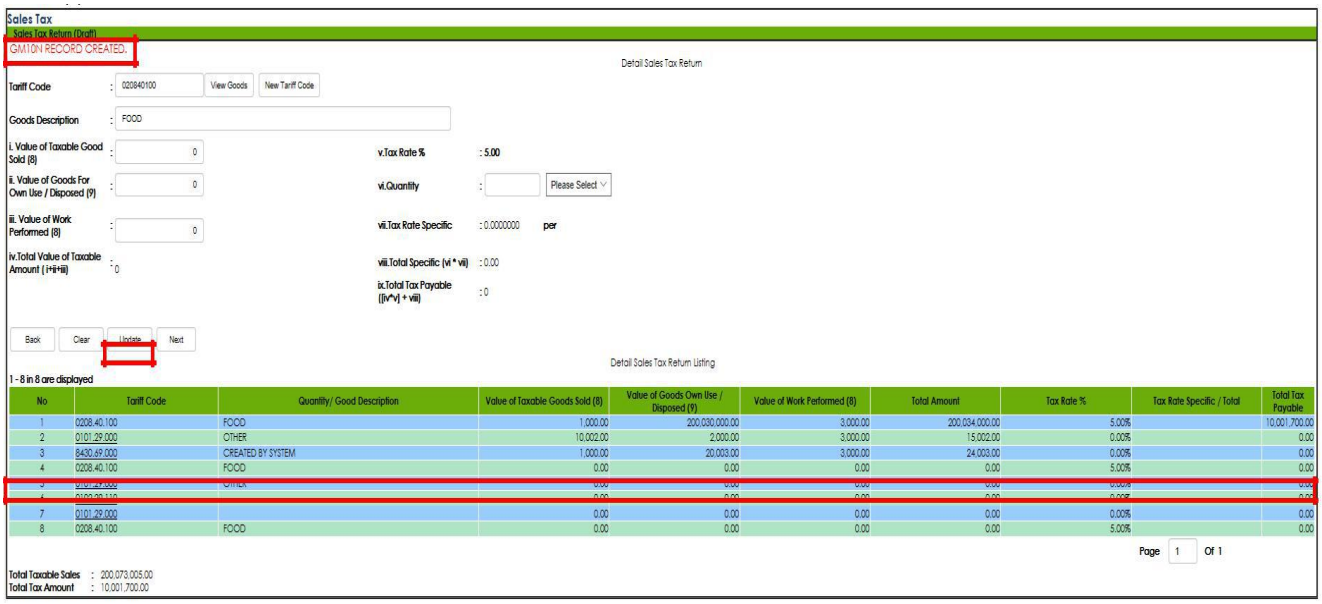



Figure 3.0: Sales Tax with Tariff Code of 5% tax rate

10. Fill in the detail information before click [Add] button then Record Created message displayed. If want to update, update the information and click [Update] button and Record Updated will displayed. (Figure 3.1)

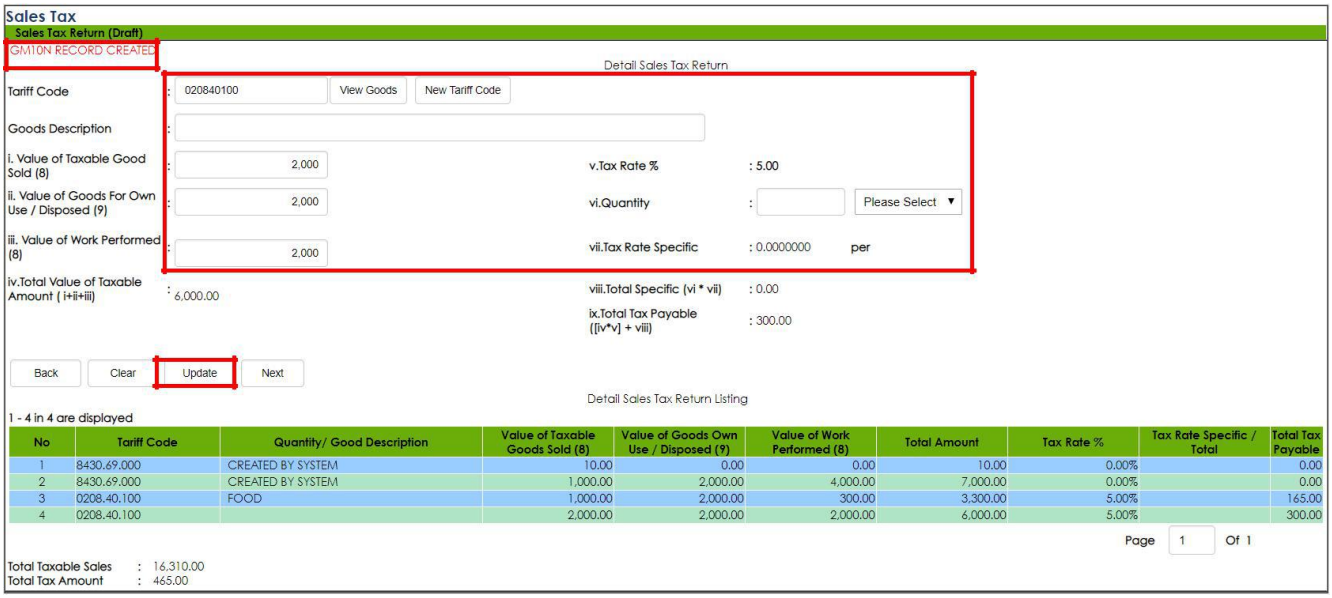



Figure 3.1: Sales Tax with Tariff Code of 10% tax rate

### *ii. Sales tax of petroleum*

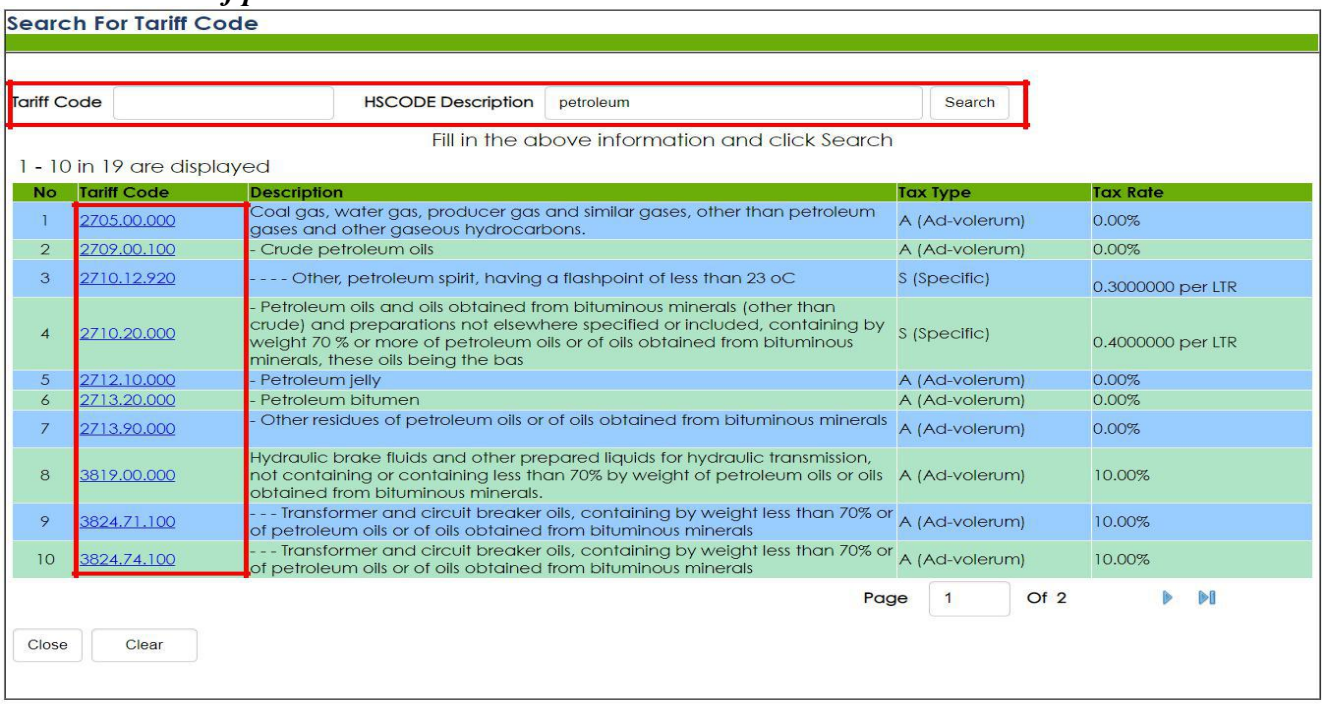



Figure 3.2: Search For Tariff Code (Petroleum)

11. Fill in the detail information before click [Add] button then Record Created message displayed. If want to update, update the information and click [Update] button and Record Updated will displayed. (Figure 3.3)

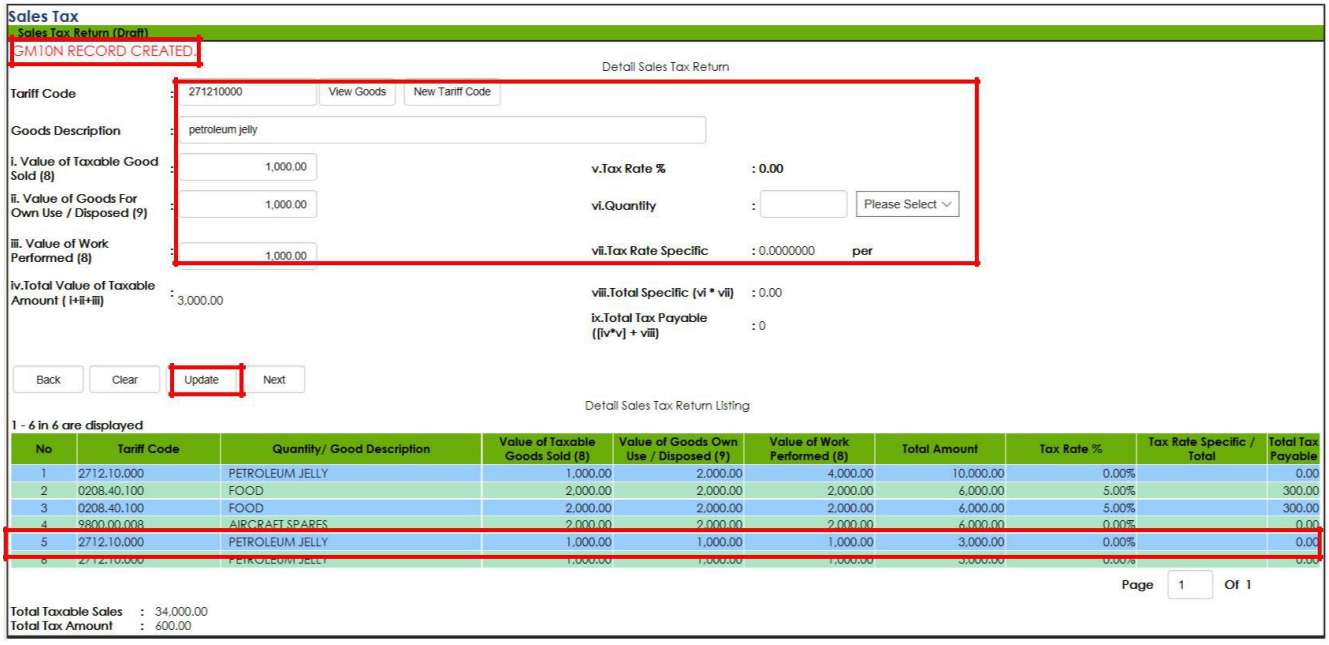



Figure 3.3: After creation of Sales Tax Return (Draft) Detail (New Tariff Code for Petroleum)

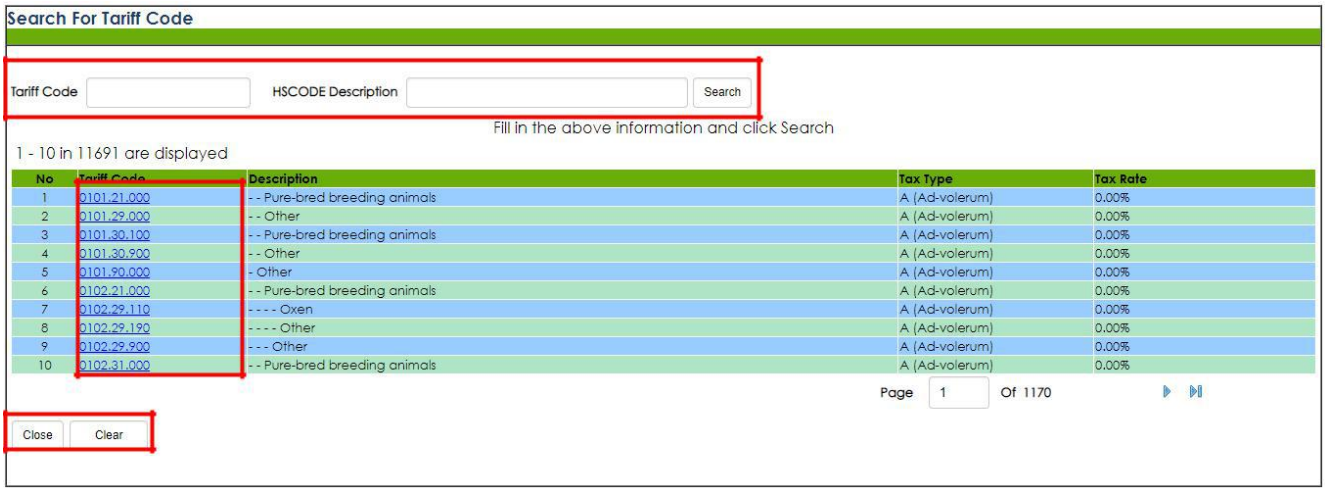



Figure 3.4 - New HSCode Search Screen

12. Search New Tariff Code or HSCode with the filtering criteria before clicking the [Search] button. (Figure 3.4)

13. Click on the hyperlink at the Tariff Code column. Click [Close] button to return to previous screen (Figure 3.4)
14. Click on the [Add] button and message Record Created displayed (Figure 3.6). If mandatory field is not enter, it will be highlighted in red (Figure 3.5). Click [Back] button to return to previous screen. (Figure 3.5)

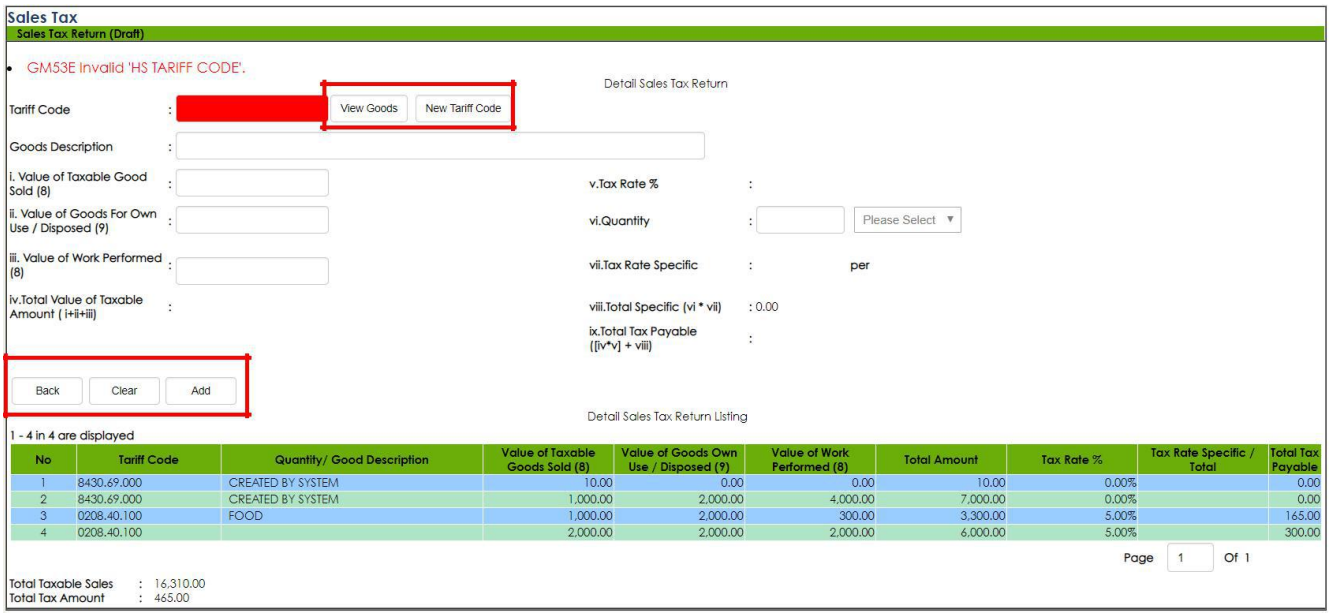



Figure 3.5–Mandatory Field for Sales Tax Return (Draft) Detail

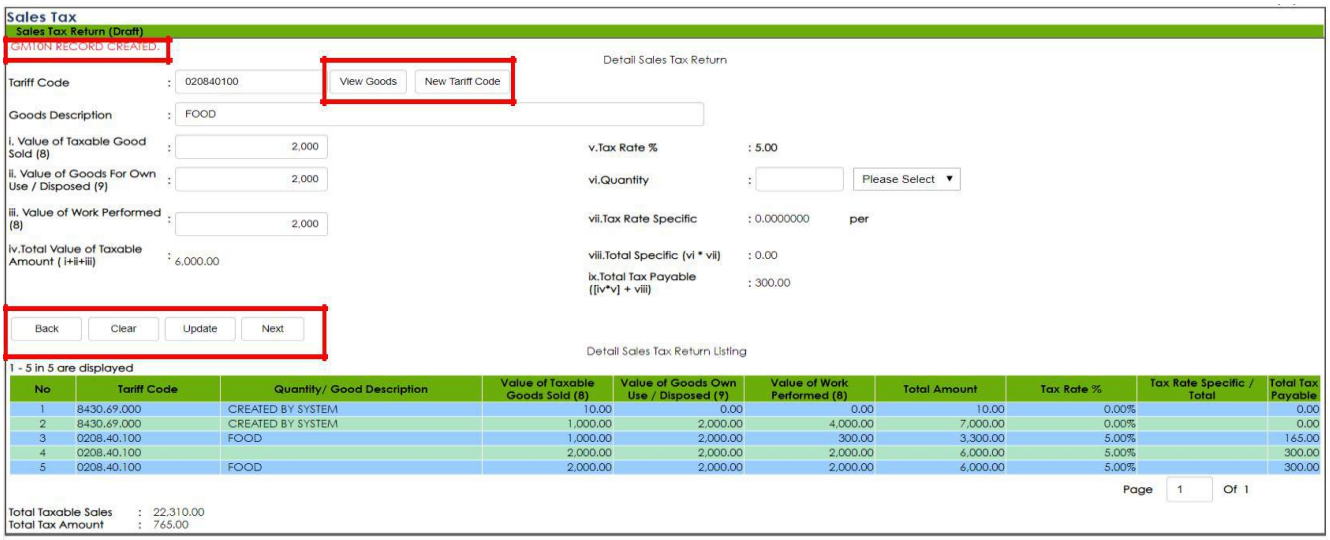



Figure 3.6– After creation of Sales Tax Return (Draft) Detail (New Tariff Code)

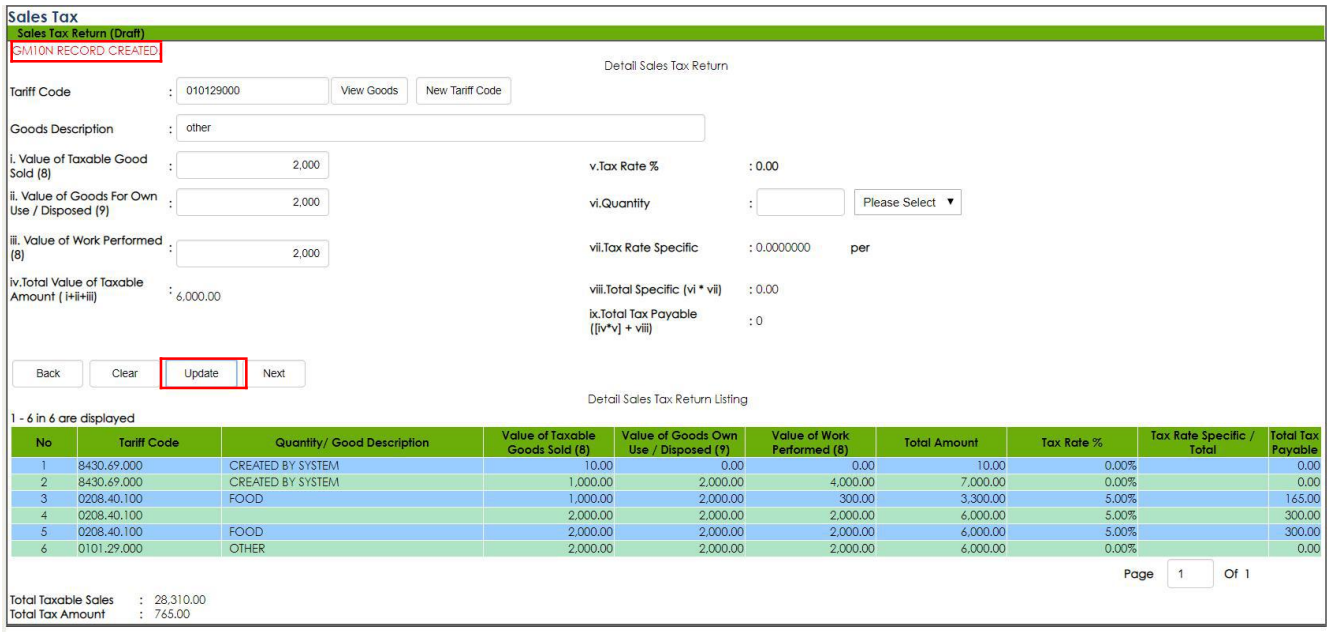



Figure 3.7– After creation of Sales Tax Return (Draft) Detail (New HSCode)

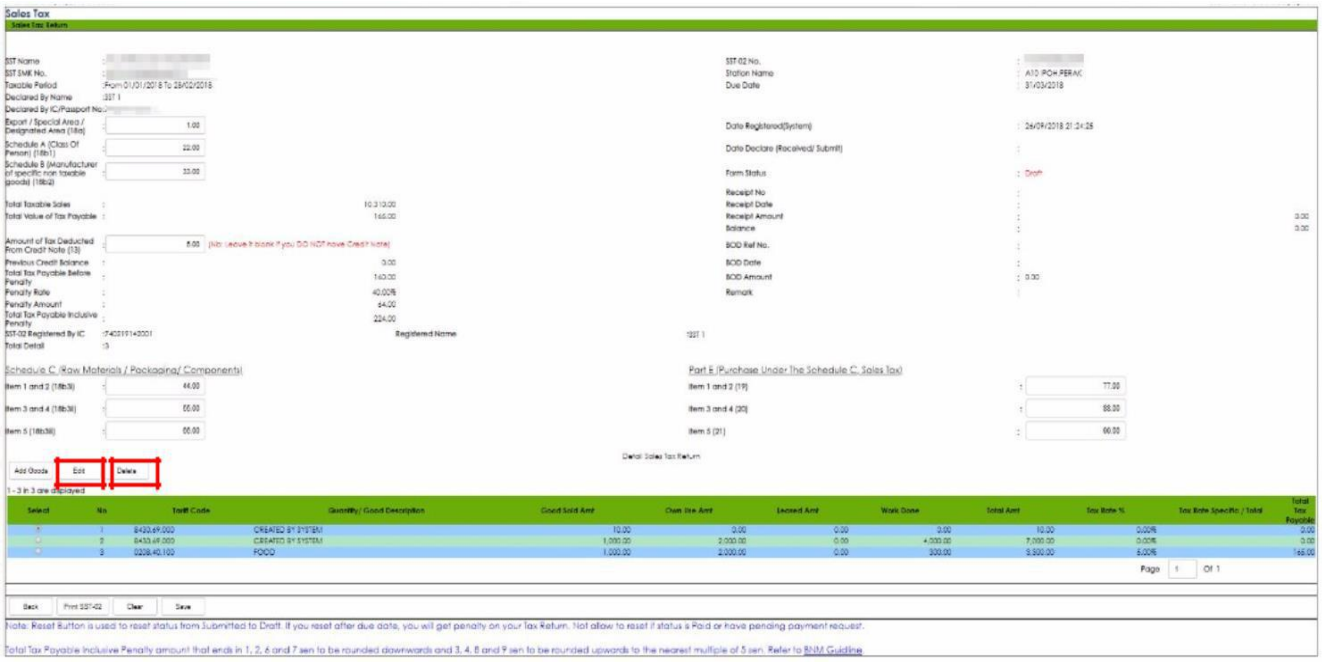



Figure 3.8– Sales Tax Return

15. Click [Edit] button to edit or click [Delete] button to delete the detail that you have entered. (Figure 3.8)

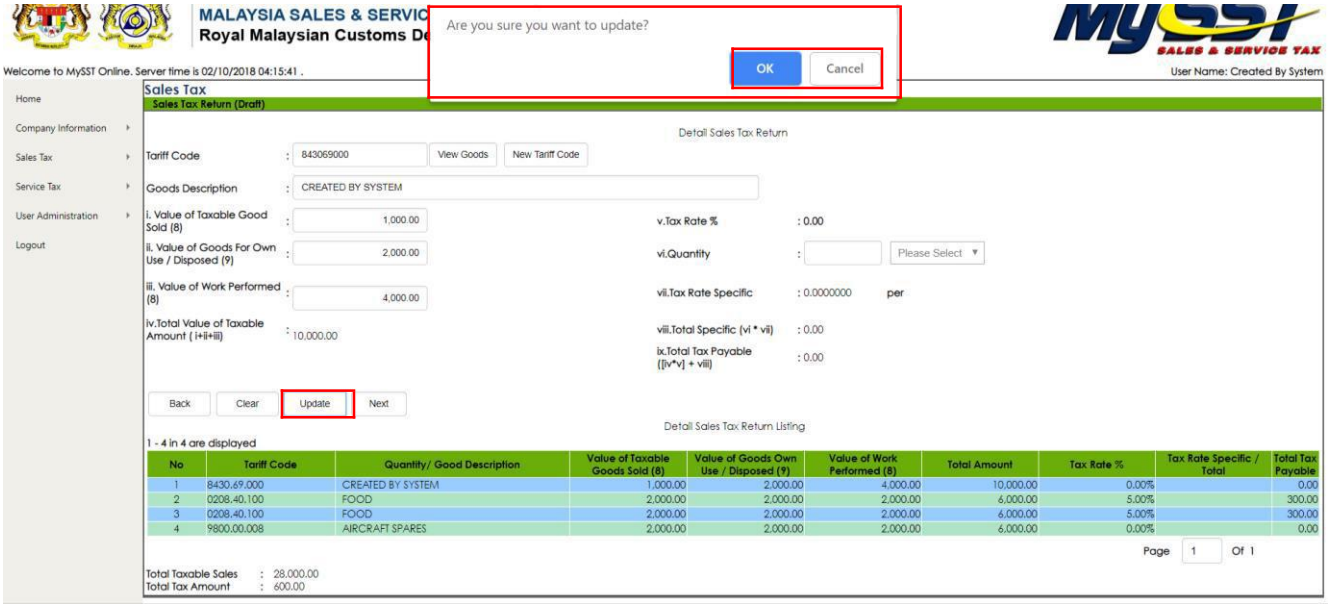



Figure 3.9– Sales Tax Return (Draft) when update

16. Click [Edit] button (Figure 3.8), update the information by click [Update] button and Message proceed to update displayed (Figure 3.9)
17. Click [Ok] button to update or click [Cancel] button (Figure 3.9)

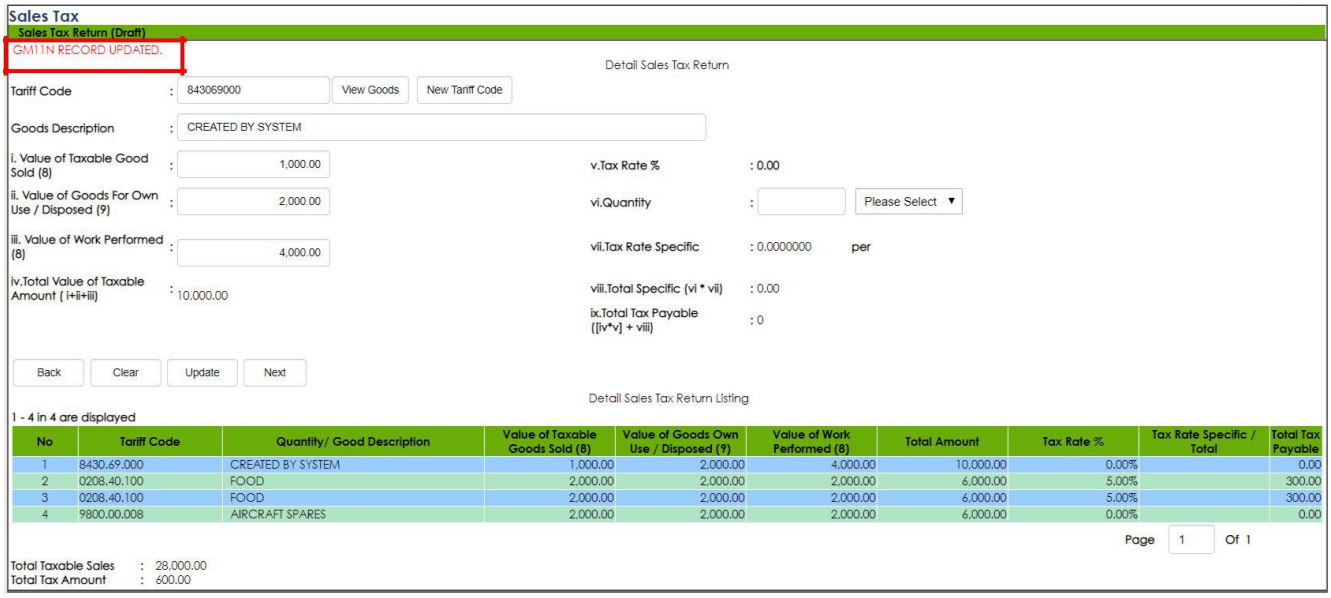



Figure 4.0– Sales Tax Return (Draft)

updated 18. Message Record Update displayed (Figure 4.0)

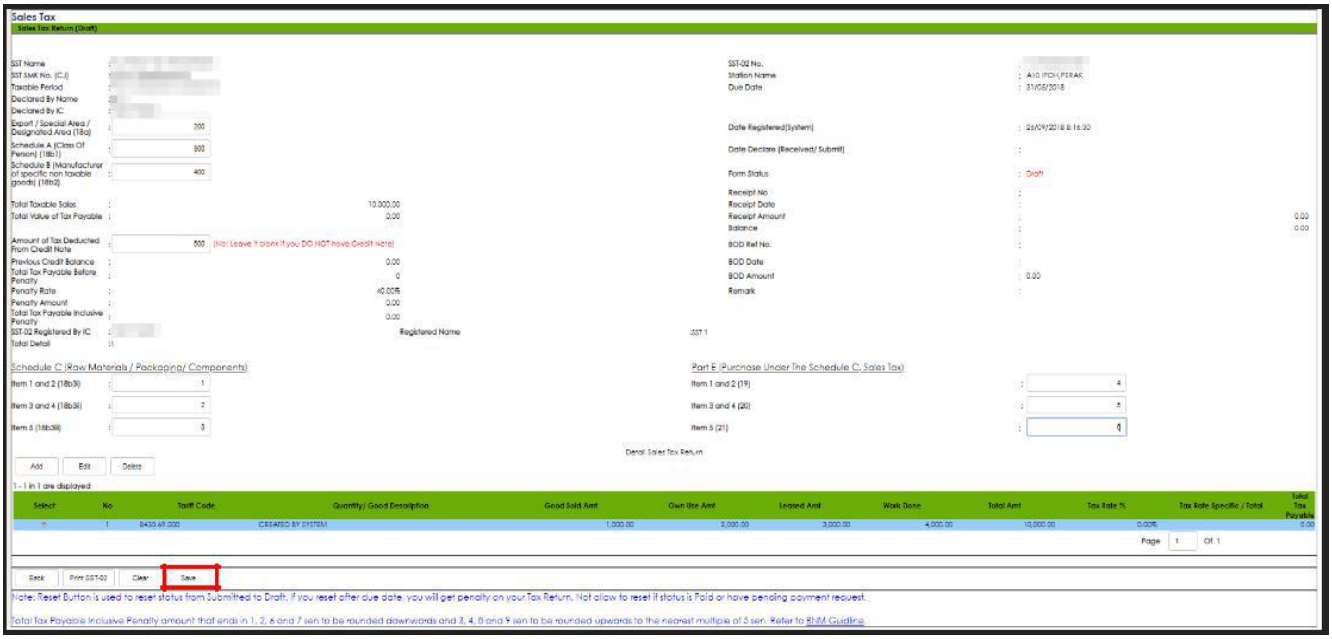



Figure 4.1: Sales Tax Return (Draft)

19. Click [Save] button (Figure 4.1) and click [Submit] button at (Figure 4.2). A confirmation will be prompt to ask whether you want to submit the Sales Tax Return. Submitted Sales Tax Return (Draft) it will change status from Draft to Submitted.

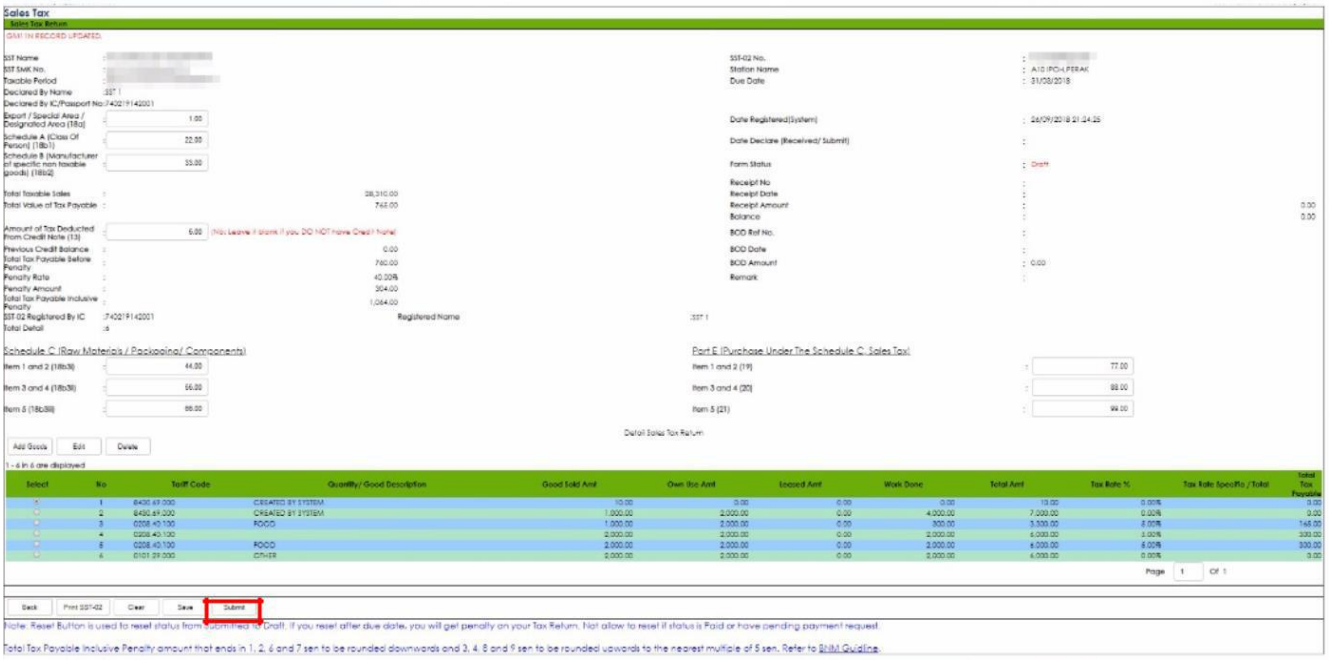



Figure 4.2 – To submit Sales Tax Return (Draft)

20. If you decide to submit Sales Tax Return (Draft)later, draft of Sales Tax Return (Draft) will displayed under the menu [Sales Tax]-[Tax Return Maintenance]-[ Tax Return (Draft)]
21. If you have submitted your Sales Tax Return (Draft), submitted of Sales Tax Return (Draft) will displayed under the menu [Sales Tax]-[Tax Return Maintenance]-[Tax Return (Submitted)] Figure 3.5
22. If your Sales Tax Return (Draft) has been paid, it will displayed under the menu [Sales Tax]-[Tax Return Maintenance]-[Tax Return (Paid)].

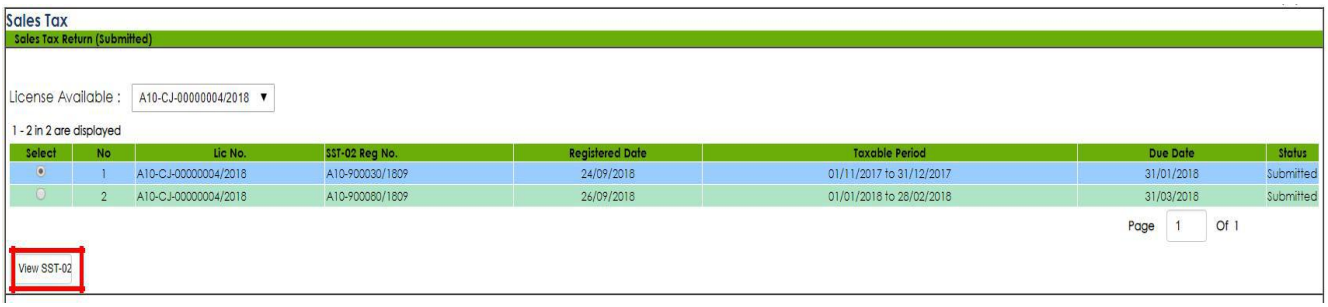



Figure 4.3– Sales Tax Return (Submitted)

23. Click [View SST-02] button. (Figure 4.3)
24. Click [Print SST-02] to print. (Figure 4.4)

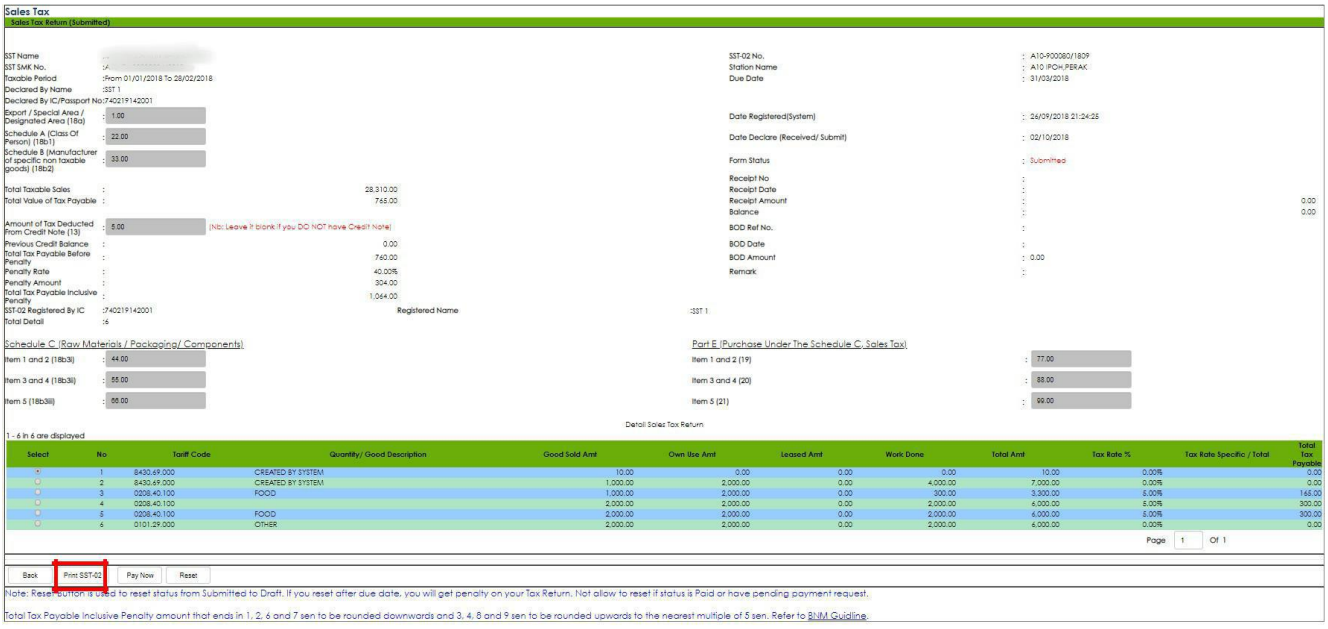
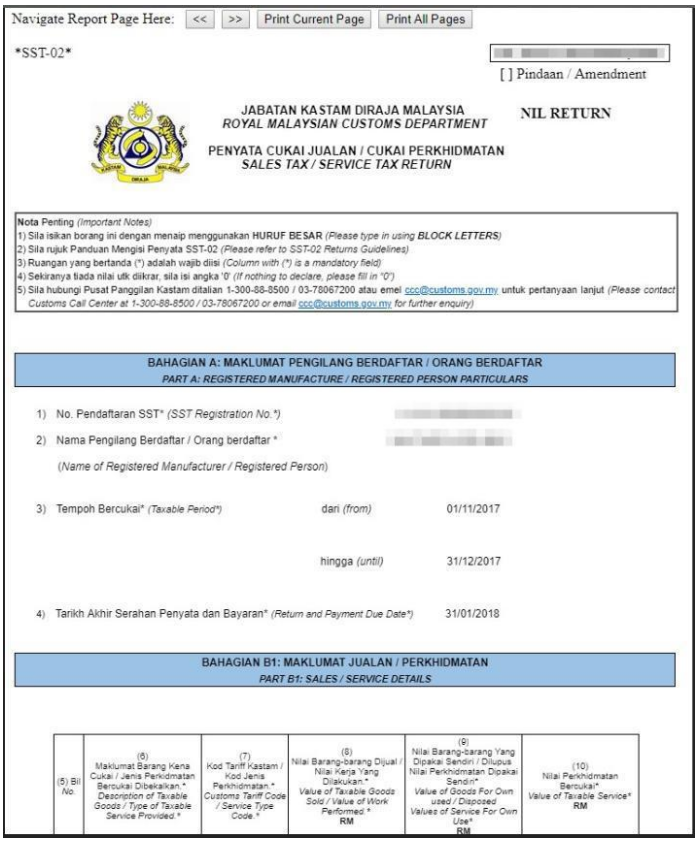



Figure 4.4 – Sales Tax Return (Submitted) detail ready to payment


Navigate Report Page Here: << >> Print Current Page Print All Pages

*SST-02*

[ ] Pindaan / Amendment

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

NIL RETURN

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 utk diikrar, sila isi angka '0' *(If nothing to declare, please fill in "0")*
5) Sila hubungi Pusat Panggilan Kastam ditalian 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***

1) 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)* 01/11/2017
hingga *(until)* 31/12/2017
4) Tarikh Akhir Serahan Penyata dan Bayaran* *(Return and Payment Due Date*)* 31/01/2018

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

| (5) Bil No. | (6) Maklumat Barang Kena Cukai / Jenis Perkidmatan Bercukai Dibekalkan.* *Description of Taxable Goods / Type of Taxable Service Provided.** | (7) Kod Tariff Kastam / Kod Jenis Perkhidmatan.* *Customs Tariff Code / Service Type Code.** | (8) Nilai Barang-barang Dijual / Nilai Kerja Yang Dilakukan.* *Value of Taxable Goods Sold / Value of Work Performed.** RM | (9) Nilai Barang-barang Yang Dipakai Sendiri / Diupus Nilai Perkhidmatan Dipakai Sendiri* *Value of Goods For Own used / Disposed Values of Service For Own Use** RM | (10) Nilai Perkhidmatan Bercukai* *Value of Taxable Service** RM |
|---|---|---|---|---|---|

Figure 4.5–Printed Sales Tax Return (Submitted)

25. Click on the [Print Current Page] or click on [Print All Pages] to print all. (Figure 4.5)
26. For Print All Pages, you will be prompted with instruction for each pages that you need to be printed on top of the pre-printed form. System will automatically adjust 5 record per page for you to fit in the form. Please remove the browser header and footer manually, set margin to 0 and choose A4 paper size before printing the form. (Figure 4.6)

Figure 4.6: Print instruction prompt