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## INTRODUCTION

ALL sales tax registered manufacturers are entitled to apply for tax exemption and subsequently, upon approval, eligible to acquire taxable manufacturing inputs (raw materials, components and packaging materials) free from sales tax when purchased directly from other registered manufacturer or import subjected to approval conditions.

Anyway, the exempted purchased/imported goods are meant for MANUFACTURING OF TAXABLE GOODS only. Any BREACH of approval conditions may subject to Recovery of Sales Tax by JKDM or penalty if fail to notify, making the inventory management of the exempted goods becomes crucial especially if handling hundreds or thousands types of raw materials / components.

On top of that, disposal of damaged goods and production scrap/waste should be properly handled to minimize any sales tax exposure.

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## OBJECTIVE

- Know-what is Sales Tax Exemptions
- Know-how to manage tax exempted manufacturing inputs
- Know-how to prepare correct approved exempted goods purchased / imported reports
- Know-how to utilize Sales Tax Deduction STD Facility
- Correctly report tax exemption in SST-02
- To avoid mishandling of production scrap/waste
- To encourage self-compliance and voluntary compliance

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## WHO SHOULD ATTEND THIS SEMINAR

1. Business Owners and Company Directors
2. CFOs, Financial Controllers and Finance Managers
3. Accountants, Accounts Executives, Accounts Assistants
4. Business Advisors, Auditors and Internal Audit Staff
5. Freelance Accounting Professionals
6. SST Managers / Executives
7. Procurement / Purchasing and Logistics Managers
8. Warehouse Managers / Storekeepers
9. Other functional staff engaged in Sales Tax matters
10. TRADERS – who wish to understand the sales tax exemption mechanism

4.0

## DURATION

- 1 day

6.0

## FEES

- RM400 / Pax

5.0

## MEDIUM OF INSTRUCTION

- Conducted in English language

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## PROGRAM OUTLINE

SALES TAX 2018  
MECHANISM

- Revision with latest updates
- Exemption facilities
  - o Sales Tax
  - o Custom Duty

APPLICATION OF  
IMPORT DUTY /  
SALES TAX  
EXEMPTION

- HS/ Tariff Codes
- Application for exemptions
  - o Schedule C – Sales Tax (Person Exempted) Order
    - o C1 – Raw Materials/Components/Packaging
    - o C3 – Appointment of Agent
    - o C5 – Sub-contractor
      - Approval Conditions
      - Approval Cancellation & Deletion
  - o Schedule A – Sales Tax (Person Exempted) Order
    - Item 55 – Machinery/Equipment/Parts
    - Application for Surat Pengesahan MIDA
      - o Import Duty exemption
      - o Sales Tax exemption
      - o Approval Conditions
- SPECIAL TOPIC
  - Approved Major Exporter Scheme
  - Free Trade Agreement (FTA)
  - MIDA – Exemption under Sec 14(2) Custom Act
    - o Approval Conditions / Compliance

MANAGEMENT  
OF EXEMPTION  
FACILITIES

- Management of exempted stock/inventory
- Management of exempted machinery/equipment/parts
- Reports for exempted goods/parts purchased/imported
- Breach of Approval Conditions
  - o Used for manufacturing exempted goods
  - o Other than manufacturing
    - Own Used
    - Re-sell
    - Unaccounted for
- Recovery Custom Duty / Sales Tax

MANAGEMENT  
OF DISPOSAL

- Damaged goods
  - o Finished Goods
  - o Raw Materials/Components/Packaging
- Waste / Scraps
- Types of Disposal
  - o Sell
  - o Destroy
- Application for Disposal Approval
- Certificate of Disposal (Sijil Pemusnahan)

OTHER  
FACILITIES

- Sales Tax Deduction (STD)
- Schedule A (Person Exempted)
- Drawback
- Refund
- Bad Debts

## SPEAKER : MOHD ROZLAN MOHAMED ALI

Director, Indirect Tax Unit  
Malaysian Association of Tax Accountants (M.A.T.A)

## Certified Trainer By :

- Training of Trainer (TTT) by HRDF
- Training of GST Trainer (ToGT) by Jabatan Kastam Diraja Malaysia
- GST Tax Agent (MOF : 02/2765/07/2018)

## REGISTRATION FORM

Name :

Address :

Tel. No. :  Fax No. :

H/P No. :  Email :

## TERMS AND CONDITIONS

- If a duly registered participant is unable to attend, a substitute participant is welcomed at no additional cost. Please provide the name and the designation of substitute participant at least 3 days prior to the course.
- Cancellation of registration must be made in writing (letter, fax or e-mail) to UMS Investment Centre for Professional Development (UCPD) at least seven (7) working days prior to the event. There will be no refund on cancellation within 3 days prior to the programme.
- The organizer reserves the right to make any amendments, cancel and/or change the programme, speaker/trainer/facilitator, date or venue should circumstances beyond the organizer's control arises. The organizer will inform the participant(s) of any changes.

## PAYMENT METHOD

- Payment should be made at least seven (7) working days prior to the programme.
- Payment should be made to UMS Investment Holdings Sdn. Bhd. Maybank Account no. 5101 4304 6502.
- Payment can be made by cash or cheque.

Registration form can be sent via fax/email to:

- UMS Investment Holdings Sdn. Bhd. (484355-K) +6088 448 341 marketing@umsinvestment.com.my
- Lot 64 & 65, Block K, K-0-2, Alamesra Plaza Utama, +60 16-800 8235
- Jalan UMS, 88450 Kota Kinabalu, Sabah, Malaysia. +6088 487 321 www.umsinvestment.com.my



# SALES TAX 2018 :



## MANAGEMENT OF EXEMPTION FACILITIES & SCRAP/WASTE DISPOSAL

