



德勤马来西亚中国服务部刊物

SST的重新引入 - 销售税

2018年7月16日，财政部长林冠英先生宣布，从2018年9月1日起，对规定商品和服务征收销售税（一般为10%）和服务税（6%）。

该公告有效地恢复了2015年4月1日实行消费税之前实行的间接税制。虽然拟议的销售和服务税在概念上与前一个系统相似，但企业应意识到在征税范围和行政及合规要求方面的区别。

这个月，我们很高兴与大家分享即将到来的销售税系统的重要特点。

1	征税范围与税率	<ul style="list-style-type: none"> • 销售税是对由注册生产商在马来西亚生产的应税商品，在马来西亚本地销售时进行征收； <ul style="list-style-type: none"> ○ 制造的定义： <ul style="list-style-type: none"> ▪ 以手工或机械的方法，改变原材料的大小、形状、成分、性质或质量，将其材料转化为新产品；和 ▪ 包括将零件组装成一件机器或其他产品。 ▪ 但是，制造不包括以施工为目的的机器安装或设备安装。 ○ 石油制造包括分离、提纯、转化、精炼和混合等一系列过程。 • 进口到马来西亚的应税商品也征收销售税。 • 根据相关当局之规定，特定区域及特殊区域须接受特别税务处理。特定区域指的是纳闽、兰卡威
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		<p>和刁曼岛。特殊区域是指自由区、特许制造商仓库、特许仓库和共同开发区域。</p> <ul style="list-style-type: none"> • “商品”指各种动产。 • 销售税率 - 5% 或 10%。 • 石油行业的销售税给予特殊税率。
2	注册门槛	<p>强制注册</p> <ul style="list-style-type: none"> • 应税商品制造商 - 12 个月内，应税商品总销售额超过 50 万令吉。 • 从事应税商品分包工作的制造商 - 在 12 个月内完成的工作价值超过 50 万令吉。
3	会计基础	<ul style="list-style-type: none"> • 销售税是在应税商品被销售、处置、第一次被使用时征收。 • 销售税注册制造商必须开具发票，除了买方应缴纳的应税商品的费用和任何其他应付款项外，还应征收销售税。
4	销售税豁免清单	<ul style="list-style-type: none"> • 农产品 - 大米和新鲜蔬菜 • 食品 - 大米，糖，食盐，面粉以及食用油 • 牲畜产品 - 活牲畜、牛、水牛、山羊、绵羊和猪（新鲜或冷冻） • 家禽 - 活的和未加工的鸡肉和鸭肉 • 鸡蛋（新鲜和腌制的）和鱼 • 处理过的水和冰 • 某些家用机械，如烘干机和洗衣机 • 某些矿石如镍、钴、钨、锌和锡 • 某些药品和医疗用具 <p>请注意，这些豁免是基于产品描述和 HS 编码。只有在拟议销售税（免征销售税）令内列出的商品，才可豁免缴交销售税。</p>
5	销售税豁免者	<ul style="list-style-type: none"> • 2018 年销售税（个人免征销售税）提案如下： <ul style="list-style-type: none"> ○ 附表 A: 各类人士，例如国家元首、免税店、地方当局等，在符合相关条件的情况下免征销售税 ○ 附表 B: 特定非应税商品的制造商 - 在购买用于制造的原材料、部件、包装和制造辅助设备时免征销售税 ○ 附表 C: 注册制造商 - 在购买用于制造应税商品的原材料、部件、包装和制造辅助设备时免征销售税。这些销售豁免可以通过马来西亚销售与服务税网站在线申请。
6	发票	<p>注册制造商必须出具一份发票，列明所有如下细节：</p> <ol style="list-style-type: none"> a) 发票序列号； b) 发票的日期； c) 注册制造商的名称、地址和识别号； d) 购买应税商品者的名称以及地址； e) 商品的描述和数量； f) 所提供的任何折扣； g) 对于每种描述，区分商品、数量和应付款项（不含税）；

		<p>h) 应支付的总额（不包括税费、税率和应纳税总额）必须单独列示，或应支付的总额必须包括应纳税额；和</p> <p>i) 以马来西亚令吉以外的货币表示的任何金额，在销售时必须以马来西亚当下的销售汇率用令吉表示。</p>
7	贷记单/借记单	<p>一份贷记单或借记单应当包含以下细节：</p> <p>a) 在突出位置写明的“贷记票据”或“借记票据”字样；</p> <p>b) 序列号和开具日期；</p> <p>c) 注册制造商的名称、地址和识别号；</p> <p>d) 购买应税商品者的名称以及地址；</p> <p>e) 出具原因；</p> <p>f) 所出具贷记单或借记单的应税商品的描述，数量，价钱；</p> <p>g) 不含税的总额；</p> <p>h) 税率和税额；和</p> <p>i) 原始发票的编号和日期。</p>
8	销售税申报与付款	<p>销售税申报</p> <ul style="list-style-type: none"> • 不迟于应税周期结束后下一个月的最后一天提交并支付 • 无论是否要缴税都需要提交申报 • 通过电子方式或邮寄提交 <p>申报的税款支付</p> <ul style="list-style-type: none"> • 付款以电子方式或支票、银行汇票（寄往 SST 处理中心）来完成
9	违规与罚款	<p>违规</p> <ul style="list-style-type: none"> • 销售税上的逃税 - 意图逃税或协助逃税 <ul style="list-style-type: none"> ○ 首次违规 - 罚款为销售税额的 10-20 倍，或监禁不超过 5 年，或两者并罚 ○ 第二次及以后违规 - 罚款为销售税额的 20-40 倍，或监禁不超过 7 年，或两者并罚 • 提供与纳税责任相关的错误信息 - 罚款 5 万令吉或 3 年监禁，或两者并罚 • 通过不当的方式获得税务退款 - 罚款 5 万令吉或 3 年监禁，或两者并罚 • 对于未明确规定罚款的违规行为 - 每一项罪行须支付 3 万令吉罚款 <p>逾期支付税款</p> <ul style="list-style-type: none"> • 对逾期支付的税款，罚款为： <ul style="list-style-type: none"> ○ 10% - 首 30 天 ○ 15% - 第二个 30 天 ○ 15% - 第三个 30 天



Deloitte Malaysia Chinese Services Group Publication

The Return of SST – Sales Tax

On 16 July 2018, the Finance Minister, Mr Lim Guan Eng, announced that Sales Tax (generally 10%) and Service Tax (6%) will be imposed on prescribed goods and services effective 1 September 2018.

The announcement effectively revives the indirect tax system that was in force prior to the introduction of the Goods and Services Tax on 1 April 2015. Although the proposed Sales and Service Tax are conceptually similar with the former system, businesses should be aware of the distinctions in the scope and administrative and compliance requirements.

This month, we are pleased to share with you the salient features of the impending Sales Tax system.

1 Scope of tax and rates	<ul style="list-style-type: none">• Sales Tax is imposed on local sale of taxable goods manufactured in Malaysia by a sales tax registered manufacturer;<ul style="list-style-type: none">○ Manufacture is defined as:<ul style="list-style-type: none">▪ A conversion of materials by manual or mechanical means into a new product by changing the size, shape, composition, nature or quality of such materials; and▪ Includes the assembly of parts into a piece of machinery or other products.▪ However, manufacture does not include the installation of machinery or equipment for the purposes of construction.
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2	Registration threshold	<ul style="list-style-type: none"> • Petroleum is any process of separation, purification, conversion, refining and blending. • Sales Tax is also imposed on taxable goods imported into Malaysia. • Designated Area and Special Area are subject to special treatment under the relevant Order. Designated Area refers to Labuan, Langkawi and Tioman. Special Area refers to Free Zone, Licensed Manufacturing Warehouse, Licensed Warehouse and Joint Development Area. • "Goods" means all kinds of movable property. • Rate of Sales tax - 5% or 10%. • Sales Tax at specific rate for petroleum. <p><u>Mandatory Registration</u></p> <ul style="list-style-type: none"> • Manufacturers of taxable goods – total sale value of taxable goods has exceeded RM500,000 for a 12 month period; • Manufacturers who carry out sub-contract work on taxable goods – total value of work performed exceeded RM500,000 for a 12 month period
3	Accounting basis	<ul style="list-style-type: none"> • Sales Tax is to be accounted for when taxable goods are sold, disposed of other than by sale or first used. • The Sales Tax registered manufacturer must issue an invoice and shall collect the sales tax in addition to the price and any other amount due and payable by the purchaser in respect of the taxable goods.
4	Sales Tax exemption list	<ul style="list-style-type: none"> • Agriculture products – Rice and fresh vegetables • Foodstuff – Rice, sugar, table salt, plain flour, cooking oil • Livestock supplies – Live animals, meat of cattle, buffaloes, goat, sheep and swine (fresh or frozen) • Poultry – Live and unprocessed meat of chicken and duck • Egg (fresh and salted) and fish • Treated water and ice • Certain household machineries such as dryers and washing machine • Certain ores such as nickel, cobalt, tungsten, zinc and tin • Certain medicines and medical paraphernalia. <p>Please note that these exemptions are based on products description and the HS Codes. Only goods listed in the proposed Sales Tax (Goods Exempted From Sales Tax) Order would be exempted from Sales Tax.</p>

5	Sales Tax exemption person	<ul style="list-style-type: none"> • Sales Tax exemptions are governed by the Proposed Sales Tax (Persons Exempted from Sales Tax) Order 2018 as summarised follows: <ul style="list-style-type: none"> ○ Schedule A: Class of person, e.g., Ruler of state, duty free shop, local authority – exempted from Sales Tax subject to relevant conditions ○ Schedule B: Manufacturer of specific non-taxable goods – exempted from Sales Tax on acquisition of raw materials, components, packaging and manufacturing aids for use in manufacturing ○ Schedule C: Registered manufacturer – exempted from Sales Tax on acquisition of raw materials, components, packaging and manufacturing aids for use in manufacturing of taxable goods. The sales exemptions are to be applied electronically via the SST website.
6	Invoice	<p>A registered manufacturer must issue an invoice with all the particulars below:</p> <ol style="list-style-type: none"> a) The invoice serial number; b) The date of invoice; c) The name, address and identification number of the registered manufacturer; d) The name and address of the person to whom the taxable goods is sold; e) Description and quantity of the goods; f) Any discounts offered; g) For each description, distinguish the goods, quantity and amount payable excluding tax; h) The total amount payable excluding tax, rate of tax, and total tax chargeable must be shown as separate or the total amount to be paid including the total tax to be charged; and i) Any amount expressed in a currency other than Malaysian Ringgit must be expressed in Ringgit at the selling rate of exchange prevailing in Malaysia at the time of sale.
7	Credit/Debit note	<p>A credit note or debit note shall contain the following particulars:</p> <ol style="list-style-type: none"> a) The words “credit note” or “debit note” in a prominent place; b) The serial number and date of issue; c) The name, address and identification number of the registered manufacturer; d) The name and address of the person to whom the taxable goods is sold; e) The reason of issuance; f) A description, quantity and amount of taxable goods for which the credit note or debit note is given;

		<ul style="list-style-type: none"> g) The total amount excluding tax; h) The rate and amount of tax; and i) The number and date of the original invoice.
8	Filing of Sales Tax return and payment	<p><u>Sales Tax return</u></p> <ul style="list-style-type: none"> • To be submitted and paid no later than the last day of the following month after the end of the taxable period • To be submitted regardless whether tax is to be paid or not • To be submitted electronically or by post <p><u>Payment in respect of Sales Tax return</u></p> <ul style="list-style-type: none"> • Payment to be made electronically or by cheque, bank draft (to be posted to SST Processing Centre).
9	Offences and penalties	<p><u>Offences</u></p> <ul style="list-style-type: none"> • Evasion of tax – intent to evade or assist to evade <ul style="list-style-type: none"> ○ First offence – 10-20 times the amount of service tax due or 5 years jail term or both ○ Second offence or subsequent offence – 20-40 times the amount of sales tax due or 7 years jail term or both • Giving incorrect information relating to liability to tax – a fine of RM50,000 or 3 years jail term or both • Improperly obtaining refund – a fine of RM50,000 or 3 years jail term or both • For offences where no penalty is expressly provided – subject to RM30,000 per offence <p><u>Late payment penalty</u></p> <ul style="list-style-type: none"> • Late payment penalty on the outstanding sales tax amount: <ul style="list-style-type: none"> ○ 10% – first 30 days period ○ 15% – second 30 days period ○ 15% – third 30 days period

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