



Indirect Tax Alert

RMCD visits on SST Return Filing

A number of businesses have received emails from the Royal Malaysian Customs Department ("RMCD") requesting an on-site visit from 22nd to 26th October 2018 under the "Lawatan Operasi Mesra Penyata SST-02". We have received a number of calls seeking to verify the authenticity of these emails and the purpose of this operation.

We have been in touch with RMCD and would like to confirm the following:

- The operation is intended to be a 'friendly' hand-holding session aimed at aiding businesses to get ready for their first filing including the preparation of the SST-02 Return.
- It is also aimed to provide businesses an opportunity to communicate and clarify any enquiries they may have in the preparation for the submission and payment.
- RMCD are intending to meet with all taxpayers who have received the email over those five days i.e. it is unlikely that the RMCD officers would be at one company for the entire five days.

Businesses that have received these emails should try and take advantage of the opportunity offered, as it both demonstrates a willingness to comply with the new SST rules as well as affords an opportunity to raise issues and queries with the RMCD officers.

Although it is a friendly visit, we would still recommend that businesses make preparations prior to the visit, and importantly be in a position to explain clearly, when asked, about their SST implementation process, any operational issues faced and technical positions taken with respect to the SST treatment of core business transactions.

Stay tuned as we provide you with the latest developments of the Sales Tax and Service Tax regime.

In the meantime, please feel free to reach out to us if you have further questions.

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Best regards,

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