



销售及服务税 Sales and Services Tax (SST)

销售及服务税 (SST) 将于2018年9月1日起取代消费税 (GST)。财政部于2018年7月18日委任中总总会长丹斯里拿督戴良业为销售及服务税委员会成员，并于2018年7月23日召开首次会议，会议由财政部秘书长拿督斯里伊斯迈主持。中总由李伟丞硕士代表出席。

征收销售税的项目，税率分为0%、5%及10%三大类，服务税税率则是6%。征税门槛是从年度营业额50万令吉起，关税局会自动注册所有达到征税门槛的商家，并发出电邮通知。

有关销售及服务税的说明、常见问答以及建议被豁免销售税的货品清单，已上载至关税局网站：
<http://www.customs.gov.my/ms/Pages/sst.aspx> 供公众人士下载。

关税局将在2018年8月于全国各地举行讲解会（时间表未定），并在销售及服务税法令获国会通过并在宪报上公布后，在其网站上载注册、呈报、过度期等各项指南，让商家下载。请会员商家密切关注关税局的网站，以掌握销售及服务税的细节。销售及服务税网站 (www.mysst.customs.gov.my) 预计将在2018年8月1日开放予商家进行注册。

Sales and Services Tax (SST) will be implemented with effective from 1st September 2018 to replace Goods and Services Tax (GST). The Ministry of Finance has appointed Tan Sri Datuk Ter Leong Yap, President of ACCCIM as member of SST Committee on 18th July 2018 and held its 1st Meeting on 23rd July 2018. The meeting was chaired by Datuk Seri Dr. Ismail Hj. Bakar, Secretary General of Ministry of Finance and ACCCIM was represented by Mr. Lee Hooi Seng.

Tax rate for Sales Tax range from 0%, 6% and 10% whilst Services Tax rate will be 6%. Threshold is set at RM500,000. RMCD will register all taxable person who reached the threshold automatically and notify them via email.

The briefing slides on SST, FAQs and Proposed List of Goods Exempted From Sales Tax have been uploaded to RMCD's website (<http://www.customs.gov.my/ms/Pages/sst.aspx>) for public reference.

RMCD will conduct nationwide briefing in August 2018 (timetable to be updated) and to upload various guidelines on SST including registration, submission, transitional period to RMCD's website after the SST Act be passed in the Parliament and gazetted. Members are urged to refer to RMCD's website for latest information and details on SST.

The SST portal (www.mysst.customs.gov.my) is expected to be live for businesses' registration with effective from 1st August 2018.