



(003587769-K)

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## ***Course Name: Sales and Service Tax (SST) in Malaysia***

### **Synopsis**

This course provides an introduction to the Sales and Service Tax (SST) system in Malaysia. Participants will gain a foundational understanding of SST, its implementation, and compliance requirements. This course is designed for individuals new to Malaysian taxation or those seeking to refresh their knowledge on SST.

### **What You Will Learn**

By the end of this session, the learners will be able to:

- Understand the basic concepts and principles of SST.
- Identify the differences between Sales Tax and Service Tax.
- Determine the applicability of SST on goods and services.
- Comprehend the registration process and compliance obligations.
- Prepare and file SST returns accurately.



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## Who Should Attend

Non-Executives to Managers Level

## Prerequisite

N/A

## Course Methodology

Handouts, Slides, Interactive Quiz, Group Activity, Puzzles

## Course Duration

1 day(s) - 9am - 5pm

## Course Structure

### *Session 1: Introduction to SST*

- History and Evolution of SST in Malaysia
- Objectives and Importance of SST
- Legislative Framework and Governing Bodies

### Session 2: Key Concepts of SST

- Definition and Scope of Sales Tax
- Definition and Scope of Service Tax
- Differences between Sales Tax and Service Tax
- Tax Rates and Categories

### Session 3: Sales Tax

- Goods Subject to Sales Tax
- Exemptions and Zero-Rated Goods
- Registration Requirements for Manufacturers
- Sales Tax Calculation and Invoicing

### Session 4: Service Tax

- Services Subject to Service Tax
- Exemptions and Zero-Rated Services
- Registration Requirements for Service Providers
- Service Tax Calculation and Invoicing

### Session 5: SST Registration

- Who Needs to Register for SST?
- Registration Process and Requirements
- Voluntary Registration
- Deregistration and its Consequences



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### Session 6: Compliance and Reporting

- Record-Keeping Requirements
- Filing SST Returns (Form SST-02)
- Payment of SST
- Penalties for Non-Compliance